

MISSOURI DEPARTMENT OF REVENUE



FY2015 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2015 BUDGET
TABLE OF CONTENTS**

| | Page | | Page |
|--|------|--|------|
| DEPARTMENT INFORMATION | | REFUNDS AND DISTRIBUTIONS | |
| Overview | 1 | Prosecuting Attorneys and Collection Agencies - Core | 205 |
| State Auditor's Reports and Oversight Evaluations | 2 | Prosecuting Attorneys and Collection Agencies Increase NDI | 210 |
| Program Subject to Missouri Sunset Act | 3 | County Lien Filing Fees - Core | 216 |
| DEPARTMENT DECISION ITEMS | | Motor Fuel Distribution - Core | 221 |
| Flexibility Request | 4 | Emblem Use Fee Distribution | 226 |
| Cost to Continue FY14 Pay Plan | 5 | General Revenue Refunds - Core | 231 |
| FY15 General Structure Adjustment -COLA | 16 | Federal and Other Funds Refunds - Core | 236 |
| Tax Amnesty | 27 | Highway Fund Refunds - Core | 241 |
| Postage Rate Increase | 33 | Aviation Trust Fund Refunds - Core | 246 |
| Auto Mail Processor | 39 | Motor Fuel Tax Refunds - Core | 251 |
| HIGHWAY COLLECTIONS | | Workers' Compensation Refunds - Core | 256 |
| Core Budget Request | 46 | Cigarette Tax Refunds - Core | 261 |
| Program Descriptions | 55 | County Stock Insurance Tax Distribution - Core | 266 |
| Driver License Postage | 63 | Debt Offset Tax Credits - Core | 271 |
| Implement Legislation-MVDL | 69 | Debt Offset Tax Credits Increase - NDI | 276 |
| TAXATION DIVISION | | Debt Offset Transfer - Core | 281 |
| Core Budget Request | 74 | Debt Offset Transfer Increase - NDI | 286 |
| Program Descriptions | 82 | Circuit Court Escrow Transfer - Core | 291 |
| Integrated Tax System | 93 | Debt Offset Distribution - Core | 296 |
| MOTOR VEHICLE AND DRIVER LICENSING DIVISION | | School District Trust Fund Transfer to GR - Core | 301 |
| Core Budget Request | 98 | Park Sales Tax Trust Fund Transfer to GR - Core | 306 |
| Program Descriptions | 105 | Soil & Water Sales Tax Trust Fund Transfer to GR - Core | 312 |
| LEGAL SERVICES DIVISION | | State Supplemental Downtown Development Transfer - Core | 317 |
| Core Budget Request | 113 | State Supplemental Downtown Development Transfer Increase-ND | 322 |
| Program Descriptions | 121 | Downtown Revitalization Preservation Fund Transfer | 327 |
| LSD Federal Fund Increase | 140 | Income Tax Check-Off Transfers from GR - Core | 332 |
| Criminal Tax Vehicles | 146 | Income Tax Check-Off Erroneous Transfers to GR - Core | 337 |
| ADMINISTRATION DIVISION | | Income Tax Check-Off Distributions - Core | 342 |
| Core Budget Request | 152 | DOR Information Fund Transfer to Highway - Core | 347 |
| Program Descriptions | 159 | Motor Fuel Tax Fund Transfer to State Road Fund - Core | 352 |
| POSTAGE | | DOR Specialty Plate Transfer to Highway - Core | 357 |
| Core Budget Request | 181 | | |
| Program Descriptions | 186 | | |

**DEPARTMENT OF REVENUE
FISCAL YEAR 2015 BUDGET
TABLE OF CONTENTS**

| | Page | | Page |
|---|------|-----------------------------------|------|
| STATE TAX COMMISSION | | STATE LOTTERY COMMISSION | |
| Overview | 362 | Overview | 400 |
| Flexibility Request | 363 | Flexibility Request | 401 |
| Core Budget Request | 364 | Core Budget Request - Operating | 402 |
| Program Descriptions | 370 | Program Description | 410 |
| Cost to Continue FY14 Pay Plan | 383 | Cost to Continue FY14 Pay Plan | 413 |
| FY15 General Structure Adjustment COLA | 386 | FY15 General Structure Adjustment | 418 |
| Assessment Maintenance - Core | 389 | Operating E&E Cost-to-Continue | 422 |
| Assessment Maintenance \$3/Parcel at 2012 Count | 394 | FTE Increase | 428 |
| | | Core Budget Request - Prizes | 432 |
| | | Prizes Increase | 437 |
| | | Core Budget Request - Transfer | 443 |

Overview

Missouri Department of Revenue

The Missouri Department of Revenue (Department) is the central collection agency for all state and non-state revenues. In addition to collecting taxes and fees, the Department titles and registers vehicles, and licenses drivers. The Department strives to ensure that all taxes and fees owed to the state and local political subdivisions are paid; that its duties and services are performed according to statutory and regulatory standards, in a professional manner, and in a technologically forward-thinking fashion; and that it minimizes administrative expense.

In Fiscal Year 2013 the Department collected \$9.1 billion or 98 percent of state General Revenue and \$2.7 billion in other state funds. In addition, the Department collected and distributed over 1,000 local-option tax rates for Missouri cities, counties, and other political subdivisions.

State Auditor's Reports and Oversight Evaluation

| Program or Division Name | Type of Report | Date Issued | Website |
|---|----------------|-----------------|--|
| Department of Revenue | | | |
| Vienna Contract License Office | State Auditor | November, 2013 | www.auditor.mo.gov |
| Malden Contract License Office | State Auditor | November, 2013 | www.auditor.mo.gov |
| Gladstone Contract License Office | State Auditor | November, 2013 | www.auditor.mo.gov |
| Farmington Contract License Office | State Auditor | November, 2013 | www.auditor.mo.gov |
| Des Peres Contract License Office | State Auditor | November, 2013 | www.auditor.mo.gov |
| DOR-Real ID Act Compliance | State Auditor | September, 2013 | www.auditor.mo.gov |
| Sales and Use Tax | State Auditor | February, 2013 | www.auditor.mo.gov |
| St. Joseph Contract License Office | State Auditor | November, 2012 | www.auditor.mo.gov |
| Platte City Contract License Office | State Auditor | November, 2012 | www.auditor.mo.gov |
| Montgomery City Contract License Office | State Auditor | November, 2012 | www.auditor.mo.gov |
| Chesterfield Contract License Office | State Auditor | November, 2012 | www.auditor.mo.gov |
| Cape Girardeau Contract License Office | State Auditor | November, 2012 | www.auditor.mo.gov |
| Sedalia Contract License Office | State Auditor | October, 2012 | www.auditor.mo.gov |
| Potosi Contract License Office | State Auditor | October, 2012 | www.auditor.mo.gov |
| Lebanon Contract License Office | State Auditor | October, 2012 | www.auditor.mo.gov |
| Jefferson City Contract License Office | State Auditor | October, 2012 | www.auditor.mo.gov |
| Bridgeton Contract License Office | State Auditor | October, 2012 | www.auditor.mo.gov |
| Procurement Of Maplewood Contract License Office | State Auditor | August, 2012 | www.auditor.mo.gov |
| Contract License Offices Monitoring | State Auditor | April, 2012 | www.auditor.mo.gov |
| DOR/OA Contract License Offices Bidding and Procurement | State Auditor | April, 2012 | www.auditor.mo.gov |
| Willow Springs Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| South Fremont Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Raytown Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Princeton Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Paris Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Kansas City-Fletcher Daniels Building Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Imperial Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Downtown St. Louis Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Columbia Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Aurora Contract License Office | State Auditor | November, 2011 | www.auditor.mo.gov |
| Taxation Division Security Controls | State Auditor | September, 2011 | www.auditor.mo.gov |
| DOR Administrative Functions | State Auditor | May, 2011 | www.auditor.mo.gov |
| Sales and Use Tax | State Auditor | January, 2010 | www.auditor.mo.gov |
| State Lottery Commission - Two Years Ending 06/30/2011 | State Auditor | November, 2012 | www.auditor.mo.gov |
| State Lottery Commission | State Auditor | February, 2010 | www.auditor.mo.gov |

Programs Subject to Missouri Sunset Act

| Program | Statutes Establishing | Sunset Date | Review Status |
|--|------------------------|-------------------|-----------------------|
| Rolling Stock Tax Credit | Section 137.1018, RSMo | August 28, 2020 | |
| Breast Cancer Awareness Tax Credit | Section 143.1009, RSMo | August 28, 2014 | Reviewed by Oversight |
| Alternative Fuel Infrastructure Tax Credit | Section 135.71, RSMo | August 28, 2014 | Reviewed by Oversight |
| Small Business Deduction for New Jobs | Section 143.173, RSMo | December 31, 2014 | Reviewed by Oversight |

FLEXIBILITY REQUEST FORM

| | |
|--|----------------------------|
| BUDGET UNIT NUMBER: 86000C | DEPARTMENT: REVENUE |
| BUDGET UNIT NAME: Department of Revenue | DIVISION: N/A |

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The Department of Revenue is requesting 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2015 between personal services and expense and equipment and between divisions. With core reductions and the impact of Amendment 3, the Department's budget is tight and flexibility is needed to continue providing the best possible revenue collection results and to continue to perform its statutory and regulatory mandates.

GOVERNOR'S RECOMMENDATION: 10 percent flexibility for GR and other funding for Fiscal Year 2015 between personal services and expense and equipment and between divisions.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED |
|---|--|---|
| The Department did not receive flexibility in Fiscal Year 2013. | The Department's flexibility is restricted to 10% between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on aggressive revenue generating programs. | The Department is requesting 10 percent flexibility to continue the focus on revenue generating programs. |

3. Please explain how flexibility was used in the prior and/or current years.

| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
|---|---|
| The Department did not receive in Fiscal Year 2013. | The Department will use its flexibility to focus on aggressive revenue generating programs. |

NEW DECISION ITEM
RANK: 2 OF

| | |
|---|---|
| Department of Revenue | Budget Unit <u>86110C, 86115C, 86120C, 86130C, 86135C</u> |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration | |
| DI Name: General Structure Adjustment - Cost of Living | DI#: <u>0000014</u> |

1. AMOUNT OF REQUEST

| | FY 2014 Budget Request | | | |
|-------|------------------------|--------------|---------------|----------------|
| | GR | Federal | Other | Total |
| PS | 225,587 | 2,935 | 66,905 | 295,427 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | <u>225,587</u> | <u>2,935</u> | <u>66,905</u> | <u>295,427</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---------------|------------|---------------|---------------|
| Est. Fringe | <u>57,660</u> | <u>750</u> | <u>17,101</u> | <u>75,511</u> |
|--------------------|---------------|------------|---------------|---------------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644); Health Initiatives Fund (0275); Petroleum Storage Tank Ins (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); Child Support Enforcement (0169)

| | FY 2014 Governor's Recommendation | | | |
|-------|-----------------------------------|--------------|---------------|----------------|
| | GR | Federal | Other | Total |
| PS | 225,587 | 2,935 | 66,905 | 295,427 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | <u>225,587</u> | <u>2,935</u> | <u>66,905</u> | <u>295,427</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---------------|------------|---------------|---------------|
| Est. Fringe | <u>57,660</u> | <u>750</u> | <u>17,101</u> | <u>75,511</u> |
|--------------------|---------------|------------|---------------|---------------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644); Health Initiatives Fund (0275); Petroleum Storage Tank Ins (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); Child Support Enforcement (0169)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other <u> </u> | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In Fiscal Year 2014, the General Assembly included, and the Governor approved, a \$500 annual pay raise for all state employees, except elected officials, members of the general assembly and judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials, beginning January 1, 2014 (12 pay periods). The remaining 12 pay periods were unfunded, but the stated intent was to provide the funding in Fiscal Year 2015.

NEW DECISION ITEM
RANK: 2 OF

| | |
|---|---|
| Department of Revenue | Budget Unit <u>86110C, 86115C, 86120C, 86130C, 86135C</u> |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration | |
| DI Name: General Structure Adjustment - Cost of Living | DI#: <u>0000014</u> |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriation amount for the Fiscal Year 2014 pay plan was based on the pay increase beginning in January, 2014 for the final twelve pay periods of the fiscal year. This requested amount is equivalent to the remaining twelve pay periods in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Total PS | 225,587 <u>225,587</u> | 0.0 | 2,935 <u>2,935</u> | 0.0 | 66,905 <u>66,905</u> | 0.0 | 295,427 <u>295,427</u> | 0.0 | 0 |
| Grand Total | <u>225,587</u> | <u>0.0</u> | <u>2,935</u> | <u>0.0</u> | <u>66,905</u> | <u>0.0</u> | <u>295,427</u> | <u>0.0</u> | <u>0</u> |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|---------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Total PS | 225,587 <u>225,587</u> | 0.0 | 2,935 <u>2,935</u> | 0.0 | 66,905 <u>66,905</u> | 0.0 | 295,427 <u>295,427</u> | 0.0 | 0 |
| Grand Total | <u>225,587</u> | <u>0.0</u> | <u>2,935</u> | <u>0.0</u> | <u>66,905</u> | <u>0.0</u> | <u>295,427</u> | <u>0.0</u> | <u>0</u> |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| OFFICE SUPPORT ASST (CLERICAL) | 0 | 0.00 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,466 | 0.00 | 1,466 | 0.00 |
| GENERAL OFFICE ASSISTANT | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 870 | 0.00 | 870 | 0.00 |
| SR OFC SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 4,173 | 0.00 | 4,173 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 0 | 0.00 | 0 | 0.00 | 2,250 | 0.00 | 2,250 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 0 | 0.00 | 0 | 0.00 | 2,361 | 0.00 | 2,361 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 0 | 0.00 | 0 | 0.00 | 963 | 0.00 | 963 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| PRINTING/MAIL CUSTOMER SVC REP | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| STOREKEEPER I | 0 | 0.00 | 0 | 0.00 | 458 | 0.00 | 458 | 0.00 |
| SUPPLY MANAGER I | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| PROCUREMENT OFCR II | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| ACCOUNT CLERK II | 0 | 0.00 | 0 | 0.00 | 2,318 | 0.00 | 2,318 | 0.00 |
| AUDITOR II | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| AUDITOR I | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 538 | 0.00 | 538 | 0.00 |
| ACCOUNTANT II | 0 | 0.00 | 0 | 0.00 | 388 | 0.00 | 388 | 0.00 |
| ACCOUNTANT III | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| PERSONNEL OFCR I | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| HUMAN RELATIONS OFCR II | 0 | 0.00 | 0 | 0.00 | 150 | 0.00 | 150 | 0.00 |
| PERSONNEL ANAL II | 0 | 0.00 | 0 | 0.00 | 310 | 0.00 | 310 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| TRAINING TECH I | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| TRAINING TECH III | 0 | 0.00 | 0 | 0.00 | 251 | 0.00 | 251 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 312 | 0.00 | 312 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 1,451 | 0.00 | 1,451 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 900 | 0.00 | 900 | 0.00 |
| PLANNER III | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| PERSONNEL CLERK | 0 | 0.00 | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| LEGISLATIVE COORDINATOR | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| APPEALS REFEREE I | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| ADMINISTRATIVE ANAL I | 0 | 0.00 | 0 | 0.00 | 1,750 | 0.00 | 1,750 | 0.00 |
| ADMINISTRATIVE ANAL II | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| ADMINISTRATIVE ANAL III | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| INVESTIGATOR II | 0 | 0.00 | 0 | 0.00 | 1,775 | 0.00 | 1,775 | 0.00 |
| INVESTIGATOR III | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| LABOR SPV | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| MOTOR VEHICLE DRIVER | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| GRAPHIC ARTS SPEC II | 0 | 0.00 | 0 | 0.00 | 251 | 0.00 | 251 | 0.00 |
| TAX PROCESSING TECH IV | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| TAX COLLECTION TECH I | 0 | 0.00 | 0 | 0.00 | 375 | 0.00 | 375 | 0.00 |
| TAX COLLECTION TECH II | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| TAX COLLECTION TECH III | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 5,250 | 0.00 | 5,250 | 0.00 |
| TELEPHONE INFO OPERATOR I REV | 0 | 0.00 | 0 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| TELEPHONE INFO OPERATOR II REV | 0 | 0.00 | 0 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| REVENUE FIELD SERVICES COOR | 0 | 0.00 | 0 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 15,605 | 0.00 | 15,605 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 39,093 | 0.00 | 39,093 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 2,880 | 0.00 | 2,880 | 0.00 |
| FACILITIES OPERATIONS MGR B2 | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 0 | 0.00 | 0 | 0.00 | 406 | 0.00 | 406 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B2 | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B3 | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| HUMAN RESOURCES MGR B2 | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| INVESTIGATION MGR B3 | 0 | 0.00 | 0 | 0.00 | 375 | 0.00 | 375 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 2,563 | 0.00 | 2,563 | 0.00 |
| REVENUE MANAGER, BAND 2 | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 150 | 0.00 | 150 | 0.00 |
| DEPUTY STATE DEPT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 150 | 0.00 | 150 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 88 | 0.00 | 88 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 558 | 0.00 | 558 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 550 | 0.00 | 550 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 156 | 0.00 | 156 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 1,158 | 0.00 | 1,158 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 2,041 | 0.00 | 2,041 | 0.00 |
| GENERAL COUNSEL - DIVISION | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 551 | 0.00 | 551 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 150 | 0.00 | 150 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 716 | 0.00 | 716 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 112,378 | 0.00 | 112,378 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$112,378 | 0.00 | \$112,378 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$57,051 | 0.00 | \$57,051 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$55,327 | 0.00 | \$55,327 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| OFFICE SUPPORT ASST (CLERICAL) | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| SR OFC SUPPORT ASST (CLERICAL) | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| SR OFC SUPPORT ASST (STENO) | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 2,330 | 0.00 | 2,330 | 0.00 |
| SR OFC SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 999 | 0.00 | 999 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| ACCOUNT CLERK II | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| LEGISLATIVE COORDINATOR | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| TAX PROCESSING TECH IV | 0 | 0.00 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| TAX COLLECTION TECH I | 0 | 0.00 | 0 | 0.00 | 12,625 | 0.00 | 12,625 | 0.00 |
| TAX COLLECTION TECH II | 0 | 0.00 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TAX COLLECTION TECH III | 0 | 0.00 | 0 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| TAXPAYER SERVICES SUPV | 0 | 0.00 | 0 | 0.00 | 2,250 | 0.00 | 2,250 | 0.00 |
| TAXPAYER SERVICES OFFICE MGR | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 31,701 | 0.00 | 31,701 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 35,043 | 0.00 | 35,043 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 11,500 | 0.00 | 11,500 | 0.00 |
| TAX AUDIT REVIEW SPECIALIST | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| TAX AUDITOR I | 0 | 0.00 | 0 | 0.00 | 8,250 | 0.00 | 8,250 | 0.00 |
| TAX AUDITOR II | 0 | 0.00 | 0 | 0.00 | 4,950 | 0.00 | 4,950 | 0.00 |
| TAX AUDITOR III | 0 | 0.00 | 0 | 0.00 | 9,013 | 0.00 | 9,013 | 0.00 |
| TAX AUDIT SUPV | 0 | 0.00 | 0 | 0.00 | 6,500 | 0.00 | 6,500 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 1,938 | 0.00 | 1,938 | 0.00 |
| REVENUE MANAGER, BAND 2 | 0 | 0.00 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| REVENUE MANAGER, BAND 3 | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| OUT-STATE AUDIT PERSONNEL | 0 | 0.00 | 0 | 0.00 | 4,900 | 0.00 | 4,900 | 0.00 |
| GENERAL COUNSEL - DIVISION | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| TAX SEASON ASST | 0 | 0.00 | 0 | 0.00 | 580 | 0.00 | 580 | 0.00 |
| DEPUTY GENERAL COUNSEL - DIV | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 151,079 | 0.00 | 151,079 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$151,079 | 0.00 | \$151,079 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$144,971 | 0.00 | \$144,971 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$6,108 | 0.00 | \$6,108 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| OFFICE SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 1,658 | 0.00 | 1,658 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 1,250 | 0.00 | 1,250 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 3,605 | 0.00 | 3,605 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 9,013 | 0.00 | 9,013 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$9,013 | 0.00 | \$9,013 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$5,263 | 0.00 | \$5,263 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$1,250 | 0.00 | \$1,250 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$2,500 | 0.00 | \$2,500 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LEGAL SERVICES | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 435 | 0.00 | 435 | 0.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 300 | 0.00 | 300 | 0.00 |
| SR OFC SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 1,100 | 0.00 | 1,100 | 0.00 |
| AUDITOR I | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| INVESTIGATOR II | 0 | 0.00 | 0 | 0.00 | 4,100 | 0.00 | 4,100 | 0.00 |
| INVESTIGATOR III | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 1,370 | 0.00 | 1,370 | 0.00 |
| INVESTIGATION MGR B3 | 0 | 0.00 | 0 | 0.00 | 125 | 0.00 | 125 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 950 | 0.00 | 950 | 0.00 |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 | 345 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 1,713 | 0.00 | 1,713 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 710 | 0.00 | 710 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 13,288 | 0.00 | 13,288 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$13,288 | 0.00 | \$13,288 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$9,288 | 0.00 | \$9,288 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$1,250 | 0.00 | \$1,250 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$2,750 | 0.00 | \$2,750 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 600 | 0.00 | 600 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 0 | 0.00 | 0 | 0.00 | 1,713 | 0.00 | 1,713 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 0 | 0.00 | 0 | 0.00 | 788 | 0.00 | 788 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| PRINTING/MAIL CUSTOMER SVC REP | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| STOREKEEPER I | 0 | 0.00 | 0 | 0.00 | 43 | 0.00 | 43 | 0.00 |
| SUPPLY MANAGER I | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| PROCUREMENT OFCR II | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| ACCOUNT CLERK II | 0 | 0.00 | 0 | 0.00 | 1,683 | 0.00 | 1,683 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 713 | 0.00 | 713 | 0.00 |
| ACCOUNTANT II | 0 | 0.00 | 0 | 0.00 | 113 | 0.00 | 113 | 0.00 |
| ACCOUNTANT III | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| PERSONNEL OFCR I | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| HUMAN RELATIONS OFCR II | 0 | 0.00 | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| PERSONNEL ANAL II | 0 | 0.00 | 0 | 0.00 | 190 | 0.00 | 190 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 50 | 0.00 | 50 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| PERSONNEL CLERK | 0 | 0.00 | 0 | 0.00 | 150 | 0.00 | 150 | 0.00 |
| LABOR SPV | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| MOTOR VEHICLE DRIVER | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 | 345 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 155 | 0.00 | 155 | 0.00 |
| FACILITIES OPERATIONS MGR B2 | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 | 345 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B2 | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B3 | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| HUMAN RESOURCES MGR B2 | 0 | 0.00 | 0 | 0.00 | 95 | 0.00 | 95 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| DEPUTY STATE DEPT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 413 | 0.00 | 413 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 93 | 0.00 | 93 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 200 | 0.00 | 200 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 190 | 0.00 | 190 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 9,669 | 0.00 | 9,669 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$9,669 | 0.00 | \$9,669 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$9,014 | 0.00 | \$9,014 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$435 | 0.00 | \$435 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$220 | 0.00 | \$220 | 0.00 |

NEW DECISION ITEM
RANK: 2 OF

| | |
|---|--|
| Department of Revenue | Budget Units <u>86110C, 86115C, 86120C, 86130C, 86135C</u> |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration | |
| DI Name: <u>General Structure Adjustment - Cost of Living</u> | DI#: <u>0000015</u> |

1. AMOUNT OF REQUEST

| FY 2015 Budget Request | | | | |
|------------------------|------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| <hr/> | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| FY 2015 Governor's Recommendation | | | | |
|-----------------------------------|---------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 421,036 | 3,599 | 116,017 | 540,652 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 421,036 | 3,599 | 116,017 | 540,652 |
| <hr/> | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---------|-----|--------|---------|
| Est. Fringe | 107,575 | 920 | 29,642 | 138,137 |
|--------------------|---------|-----|--------|---------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644); Health Initiatives (0275); Petroleum Storage Tank Ins (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); Child Support Enforcement (0169)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2015 budget includes a three percent pay raise for state employees, beginning January 1, 2015.

NEW DECISION ITEM
RANK: 2 OF

| | |
|---|--|
| Department of Revenue | Budget Units <u>86110C, 86115C, 86120C, 86130C, 86135C</u> |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration | |
| DI Name: <u>General Structure Adjustment - Cost of Living</u> | DI#: <u>0000015</u> |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Three percent of the core personal services appropriation amounts was calculated. That amount was then adjusted to reflect 11 pay periods which is the number of pay periods that would be paid in Fiscal Year 2015 after January 1, 2015.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| | | | | | | | 0 | 0.0 | |
| 100 Salaries and Wages | 421,036 | | 3,599 | | 116,017 | | 540,652 | 0.0 | |
| Total PS | 421,036 | 0.0 | 3,599 | 0.0 | 116,017 | 0.0 | 540,652 | 0.0 | 0 |
| Grand Total | 421,036 | 0.0 | 3,599 | 0.0 | 116,017 | 0.0 | 540,652 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| OFFICE SUPPORT ASST (CLERICAL) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,002 | 0.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,658 | 0.00 |
| GENERAL OFFICE ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 639 | 0.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,257 | 0.00 |
| SR OFC SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,763 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,052 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,385 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,463 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 275 | 0.00 |
| PRINTING/MAIL CUSTOMER SVC REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 287 | 0.00 |
| STOREKEEPER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 624 | 0.00 |
| SUPPLY MANAGER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 316 | 0.00 |
| PROCUREMENT OFCR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 407 | 0.00 |
| ACCOUNT CLERK II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,556 | 0.00 |
| AUDITOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3 | 0.00 |
| AUDITOR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 744 | 0.00 |
| SENIOR AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 526 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,098 | 0.00 |
| ACCOUNTANT II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 829 | 0.00 |
| ACCOUNTANT III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 364 | 0.00 |
| PERSONNEL OFCR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 261 | 0.00 |
| HUMAN RELATIONS OFCR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 377 | 0.00 |
| PERSONNEL ANAL II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 748 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 396 | 0.00 |
| TRAINING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,148 | 0.00 |
| TRAINING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 615 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 647 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,823 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,753 | 0.00 |
| PLANNER III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 627 | 0.00 |
| PERSONNEL CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 209 | 0.00 |
| LEGISLATIVE COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 669 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| APPEALS REFEREE I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 530 | 0.00 |
| ADMINISTRATIVE ANAL I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,957 | 0.00 |
| ADMINISTRATIVE ANAL II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,455 | 0.00 |
| ADMINISTRATIVE ANAL III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,100 | 0.00 |
| INVESTIGATOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,784 | 0.00 |
| INVESTIGATOR III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,618 | 0.00 |
| LABOR SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 241 | 0.00 |
| MOTOR VEHICLE DRIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 202 | 0.00 |
| GRAPHIC ARTS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 538 | 0.00 |
| TAX PROCESSING TECH IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 942 | 0.00 |
| TAX COLLECTION TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 487 | 0.00 |
| TAX COLLECTION TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 357 | 0.00 |
| TAX COLLECTION TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 759 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,433 | 0.00 |
| TELEPHONE INFO OPERATOR I REV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,982 | 0.00 |
| TELEPHONE INFO OPERATOR II REV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,346 | 0.00 |
| REVENUE FIELD SERVICES COOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,576 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 22,121 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 59,324 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,411 | 0.00 |
| FACILITIES OPERATIONS MGR B2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 503 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,194 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 523 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 616 | 0.00 |
| HUMAN RESOURCES MGR B2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 398 | 0.00 |
| INVESTIGATION MGR B3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,447 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,676 | 0.00 |
| REVENUE MANAGER, BAND 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,676 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 887 | 0.00 |
| DEPUTY STATE DEPT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 840 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 659 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,492 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 817 | 0.00 |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 276 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,292 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,801 | 0.00 |
| GENERAL COUNSEL - DIVISION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 701 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,946 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,721 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 404 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,648 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 198,201 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$198,201 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$101,563 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$96,638 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| OFFICE SUPPORT ASST (CLERICAL) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 623 | 0.00 |
| SR OFC SUPPORT ASST (CLERICAL) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400 | 0.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 812 | 0.00 |
| SR OFC SUPPORT ASST (STENO) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,274 | 0.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,069 | 0.00 |
| SR OFC SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,492 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 324 | 0.00 |
| ACCOUNT CLERK II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,171 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,013 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,054 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 571 | 0.00 |
| LEGISLATIVE COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 724 | 0.00 |
| TAX PROCESSING TECH IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 585 | 0.00 |
| TAX COLLECTION TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 16,411 | 0.00 |
| TAX COLLECTION TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,476 | 0.00 |
| TAX COLLECTION TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,413 | 0.00 |
| TAXPAYER SERVICES SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,509 | 0.00 |
| TAXPAYER SERVICES OFFICE MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,713 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,990 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 46,782 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 48,817 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 19,098 | 0.00 |
| REVENUE PROCESSING TECH IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,679 | 0.00 |
| TAX AUDIT REVIEW SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,607 | 0.00 |
| TAX AUDITOR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 16,785 | 0.00 |
| TAX AUDITOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,015 | 0.00 |
| TAX AUDITOR III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 23,974 | 0.00 |
| TAX AUDIT SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 19,186 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,004 | 0.00 |
| REVENUE MANAGER, BAND 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,208 | 0.00 |
| REVENUE MANAGER, BAND 3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,076 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,435 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,131 | 0.00 |
| OUT-STATE AUDIT PERSONNEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 18,859 | 0.00 |
| GENERAL COUNSEL - DIVISION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 969 | 0.00 |
| TAX SEASON ASST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,058 | 0.00 |
| DEPUTY GENERAL COUNSEL - DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,173 | 0.00 |
| OTHER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 96 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 287,326 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$287,326 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$278,073 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$9,253 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|------------|-------------|------------|-------------|------------|-------------|----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| OFFICE SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,241 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,351 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 508 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 82 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 386 | 0.00 |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,131 | 0.00 |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,844 | 0.00 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 230 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 29 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,802 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$7,802 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$5,021 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$37 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,744 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LEGAL SERVICES | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 921 | 0.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 270 | 0.00 |
| SR OFC SUPPORT ASST (KEYBRD) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,363 | 0.00 |
| AUDITOR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 408 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 184 | 0.00 |
| INVESTIGATOR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,580 | 0.00 |
| INVESTIGATOR III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,828 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,030 | 0.00 |
| MARKETING SPECIALIST II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,008 | 0.00 |
| INVESTIGATION MGR B3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 398 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 384 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,096 | 0.00 |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 583 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,554 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 956 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,104 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 284 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 227 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 30,178 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$30,178 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$20,304 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,839 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$7,035 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 991 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,132 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,302 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 209 | 0.00 |
| PRINTING/MAIL CUSTOMER SVC REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 295 | 0.00 |
| STOREKEEPER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 157 | 0.00 |
| SUPPLY MANAGER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 194 | 0.00 |
| PROCUREMENT OFCR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 249 | 0.00 |
| ACCOUNT CLERK II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,096 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,140 | 0.00 |
| ACCOUNTANT II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 225 | 0.00 |
| ACCOUNTANT III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 218 | 0.00 |
| PERSONNEL OFCR I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 386 | 0.00 |
| HUMAN RELATIONS OFCR II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 235 | 0.00 |
| PERSONNEL ANAL II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 383 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 243 | 0.00 |
| TRAINING TECH I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 315 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 327 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 147 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1 | 0.00 |
| PERSONNEL CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 213 | 0.00 |
| LABOR SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 154 | 0.00 |
| MOTOR VEHICLE DRIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 512 | 0.00 |
| REVENUE SECTION SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 493 | 0.00 |
| REVENUE PROCESSING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 291 | 0.00 |
| FACILITIES OPERATIONS MGR B2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 299 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 894 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 320 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 378 | 0.00 |
| HUMAN RESOURCES MGR B2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 287 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 629 | 0.00 |
| DEPUTY STATE DEPT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 607 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 462 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 424 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 559 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 378 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 17,145 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$17,145 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$16,075 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$723 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$347 | 0.00 |

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|--|-------------------------------|
| Department of Revenue | Budget Unit 86115C and 86150C |
| Divisions of Taxation and Administration Postage | |
| DI Name: Tax Amnesty | DI# 1860014 |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 273,319 | 0 | 0 | 273,319 |
| EE | 573,420 | 0 | 0 | 573,420 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 846,739 | 0 | 0 | 846,739 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---------|---|---|---------|
| Est. Fringe | 148,385 | 0 | 0 | 148,385 |
|-------------|---------|---|---|---------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|---|--|--|
| <input checked="" type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue requests funding for the administration of a Fiscal Year 2015 Tax Amnesty Program. The Amnesty Program will run from August 1 through October 31, 2014. The program will apply to individuals and businesses who, during the amnesty period, file and pay delinquent taxes to the Department. The funding request includes temporary staff and overtime costs to process returns and payments, complete correspondence, and contact taxpayers, as well as advertising, and postage costs.

The Department estimates this legislation could have a net positive impact on General Revenue of \$51.8 million and on Total State Revenue of up to \$61.4 million in Fiscal Year 2015. The Department estimates that \$75 million in total funds (\$63 million GR) may be received through amnesty, but \$50 million total funds (\$42 million GR) would have been identified as outstanding liabilities by the Department and collected through normal processes.

NEW DECISION ITEM
RANK: _____ OF _____

| Department of Revenue Divisions of Taxation and Administration Postage DI Name: Tax Amnesty | Budget Unit <u>86115C and 86150C</u> DI# 1860014 | | | | | | | | |
|---|---|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.) | | | | | | | | | |
| The Department requires temporary staff alternating from July 1, 2014 through November 2014. Additionally, the Department will need postage to send confirmation and denial notices. Advertising of the amnesty period and eligibility requirements will be necessary | | | | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

NEW DECISION ITEM
RANK: _____ OF _____

| Department of Revenue | | | | Budget Unit 86115C and 86150C | | | | | |
|--|--------------------------|----------------------|---------------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Divisions of Taxation and Administration Postage | | | | | | | | | |
| DI Name: Tax Amnesty | | | | DI# 1860014 | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| 100 Salaries and Wages | 273,319 | | | | | | 273,319 | 0.0 | |
| Total PS | 273,319 | 0.0 | 0 | 0.0 | 0 | 0.0 | 273,319 | 0.0 | 0 |
| 190 - Supplies (Postage) | 173,420 | | | | | | 173,420 | | |
| 400 - Professional Services (Advertising) | 400,000 | | | | | | 400,000 | | |
| Total EE | 573,420 | | 0 | | 0 | | 573,420 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 846,739 | 0.0 | 0 | 0.0 | 0 | 0.0 | 846,739 | 0.0 | 0 |

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|---|--|
| Department of Revenue Divisions of Taxation and Administration Postage DI Name: Tax Amnesty | Budget Unit 86115C and 86150C DI# 1860014 |
|---|--|

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Tax Amnesty - 1860014 | | | | | | | | |
| REVENUE PROCESSING TECH II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 192,816 | 0.00 |
| TAX SEASON ASST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 80,503 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 273,319 | 0.00 |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$673,319 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$673,319 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-----------------------|---------|---------|---------|---------|----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| Tax Amnesty - 1860014 | | | | | | | | |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 173,420 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 173,420 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$173,420 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$173,420 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|--------------------------------------|-------------------------------|
| Department of Revenue | Budget Unit 86110C and 86150C |
| Division of Administration - Postage | |
| DI Name: Postage Rate Increase | DI# 1860015 |

1. AMOUNT OF REQUEST

| | FY 2014 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

| | FY 2014 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 302,492 | 0 | 124,508 | 427,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 302,492 | 0 | 124,508 | 427,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue mailed over 12.5 million pieces of mail in Fiscal Year 2013. The Department diligently programs its mail to take advantage of all postage discounts and looks for strategies to reduce the number of mailings. Because of increased postage costs, the Department will experience a shortfall in its postage budget.

The Department received information after the October 1 budget submissions that the United States Postal Service would increase its postage rates 6% effective January 2014.

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|--------------------------------------|-------------------------------|
| Department of Revenue | Budget Unit 86110C and 86150C |
| Division of Administration - Postage | |
| DI Name: Postage Rate Increase | DI# 1860015 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

| | | | |
|---------------------------------------|------------------|----------------------------|------------------|
| Total FY15 Estimated Postage Costs ** | \$7,116,667 | Highway Collections | \$198,806 |
| Rate Increase | x 6.00% | Core | \$228,194 |
| | \$427,000 | Total Decision Item | \$427,000 |

** Includes letter, certified mail and postcards

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| 190 - Supplies | 0 | | | | 0 | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

NEW DECISION ITEM
RANK: _____ OF _____

| Department of Revenue | | | | Budget Unit 86110C and 86150C | | | | | |
|--------------------------------------|--------------------------|----------------------|---------------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division of Administration - Postage | | | | | | | | | |
| DI Name: Postage Rate Increase | | | | DI# 1860015 | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| 190 Supplies | 302,492 | | | | 124,508 | | 427,000 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 302,492 | | 0 | | 124,508 | | 427,000 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 302,492 | 0.0 | 0 | 0.0 | 124,508 | 0.0 | 427,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue
Division of Administration - Postage
DI Name: Postage Rate Increase DI# 1860015

Budget Unit 86110C and 86150C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| Postage Rate Increase - 1860015 | | | | | | | | |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 228,194 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 228,194 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$228,194 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$228,194 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------------------|---------|---------|---------|---------|----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Postage Rate Increase - 1860015 | | | | | | | | |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 198,806 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 198,806 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$198,806 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$74,298 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$124,508 | 0.00 |

NEW DECISION ITEM
RANK: 8 OF 13

| | | |
|------------------------------------|-------------|-------------------|
| Department of Revenue | Budget Unit | 86110C and 86150C |
| Division of Administration/Postage | | |
| DI Name: Auto Mail Processor | DI# | 1860004 |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 241,500 | 0 | 108,500 | 350,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 241,500 | 0 | 108,500 | 350,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 241,500 | 0 | 108,500 | 350,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 241,500 | 0 | 108,500 | 350,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|---|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input checked="" type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue requests funding to purchase a high volume inserting/mailling machine to replace two older inserting/mailling machines purchased in 1996 and 2000. The Department currently has three inserting machines. The production efficiency and versatility of the new equipment will enable the Department to process various types of mailings (including titles, refund checks and notices) with one fewer machine. Reducing the overall number of machines will save the Department approximately \$29,000 per year in maintenance for the life of the new inserter.

The MailStar500 inserting machine, purchased in 1996, is primarily used to insert and mail motor vehicle titles on a daily basis. The Department mailed approximately 1.5 million motor vehicle titles in Fiscal Year 2013.

NEW DECISION ITEM
RANK: 8 OF 13

Department of Revenue
Division of Administration/Postage
DI Name: Auto Mail Processor DI# 1860004

Budget Unit 86110C and 86150C

The BH3000 inserting machine, purchased in 2000, is primarily used to insert and mail refund checks on a daily basis. The Department mailed approximately 800,000 refund checks in Fiscal Year 2013.

The current machines use a fiber optic read system to identify programmed codes printed on the documents. The programmed codes tell the inserting machines how many documents go into an envelope, zip code breaks, etc. This allows the Department to send mail at optimal postage discounts. The optic character reader is out-dated technology.

The advanced technology and system capability of the new equipment will enable the Department to move towards two-dimensional bar code readability, or camera read technology. This will allow the Department's computer programmers to program mail that is compatible with today's technology. The Department will thereby be able to incorporate the technology into the Integrated Tax System mailings which are under development and provide on-going maintenance. It will also allow the Department to process motor vehicle titles and checks on the same inserting machine. The various feeder options on the new machine will provide the Department greater flexibility in scheduling and processing other automated (programmed, discounted) mailings which are currently ran on the Department's third inserting machine. This will create greater efficiencies by keeping all mail inserters functioning at almost full capacity.

The estimated cost of the new inserting machine is \$350,000.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The BH3000 inserting machine was purchased for \$273,124 in October 2000. The Department estimated a two percent cost increase per year (13 years), or \$350,000. The current statewide contract for mailroom equipment expires October, 2013. The Department will competitively bid the machine if a statewide contract is not available.

Costs are split between the Highway Collections and Postage budget units.

NEW DECISION ITEM
RANK: 8 OF 13

| | | | | | | | | | |
|--|----------|----------|-------------------------------|----------|----------|----------|----------|----------|----------|
| Department of Revenue | | | Budget Unit 86110C and 86150C | | | | | | |
| Division of Administration/Postage | | | | | | | | | |
| DI Name: Auto Mail Processor | | | DI# 1860004 | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req |
| | GR | GR | FED | FED | OTHER | OTHER | TOTAL | TOTAL | One-Time |
| Budget Object Class/Job Class | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| 590 - Other Equipment | 241,500 | | | | 108,500 | | 350,000 | | 350,000 |
| Total EE | 241,500 | | 0 | | 108,500 | | 350,000 | | 350,000 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 241,500 | 0.0 | 0 | 0.0 | 108,500 | 0.0 | 350,000 | 0.0 | 350,000 |

NEW DECISION ITEM
RANK: 8 OF 13

| Department of Revenue | | Budget Unit <u>86110C and 86150C</u> | | | | | | | |
|------------------------------------|--------------------------|--------------------------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division of Administration/Postage | | | | | | | | | |
| DI Name: Auto Mail Processor | | DI# 1860004 | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| 590 - Other Equipment | 241,500 | | | | 108,500 | | 350,000 | | 350,000 |
| Total EE | 241,500 | | 0 | | 108,500 | | 350,000 | | 350,000 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 241,500 | 0.0 | 0 | 0.0 | 108,500 | 0.0 | 350,000 | 0.0 | 350,000 |

NEW DECISION ITEM
RANK: 8 OF 13

| | | |
|------------------------------------|-------------|-------------------|
| Department of Revenue | Budget Unit | 86110C and 86150C |
| Division of Administration/Postage | | |
| DI Name: Auto Mail Processor | DI# | 1860004 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------|---------|---------|---------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| AUTO MAIL PROCESSOR - 1860004 | | | | | | | | |
| OTHER EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 150,500 | 0.00 | 150,500 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 150,500 | 0.00 | 150,500 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$150,500 | 0.00 | \$150,500 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$42,000 | 0.00 | \$42,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$108,500 | 0.00 | \$108,500 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------------|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| AUTO MAIL PROCESSOR - 1860004 | | | | | | | | |
| OTHER EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 199,500 | 0.00 | 199,500 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 199,500 | 0.00 | 199,500 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$199,500 | 0.00 | \$199,500 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$199,500 | 0.00 | \$199,500 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| HIGHWAY COLLECTIONS | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 6,694,526 | 200.88 | 7,329,464 | 224.80 | 7,329,464 | 224.80 | 7,329,464 | 224.80 | |
| STATE HWYS AND TRANS DEPT | 6,628,183 | 228.20 | 6,972,721 | 220.99 | 6,972,721 | 220.99 | 6,972,721 | 220.99 | |
| TOTAL - PS | 13,322,709 | 429.08 | 14,302,185 | 445.79 | 14,302,185 | 445.79 | 14,302,185 | 445.79 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 2,610,691 | 0.00 | 2,985,714 | 0.00 | 2,985,714 | 0.00 | 2,985,714 | 0.00 | |
| STATE HWYS AND TRANS DEPT | 5,764,660 | 0.00 | 6,363,615 | 0.00 | 6,363,615 | 0.00 | 6,363,615 | 0.00 | |
| TOTAL - EE | 8,375,351 | 0.00 | 9,349,329 | 0.00 | 9,349,329 | 0.00 | 9,349,329 | 0.00 | |
| TOTAL | 21,698,060 | 429.08 | 23,651,514 | 445.79 | 23,651,514 | 445.79 | 23,651,514 | 445.79 | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 57,051 | 0.00 | 57,051 | 0.00 | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 55,327 | 0.00 | 55,327 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 112,378 | 0.00 | 112,378 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 112,378 | 0.00 | 112,378 | 0.00 | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 101,563 | 0.00 | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 96,638 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 198,201 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 198,201 | 0.00 | |
| DRIVER LICENSE POSTAGE INCR - 1860001 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 221,206 | 0.00 | 221,206 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 221,206 | 0.00 | 221,206 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 221,206 | 0.00 | 221,206 | 0.00 | |
| IMPLEMENT LEGISLATION (MVDL) - 1860002 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |

1/22/14 6:34

im_disummary

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| IMPLEMENT LEGISLATION (MVDL) - 1860002 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 51,772 | 2.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 51,772 | 2.00 | 0 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 51,772 | 2.00 | 0 | 0.00 |
| AUTO MAIL PROCESSOR - 1860004 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 42,000 | 0.00 | 42,000 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 108,500 | 0.00 | 108,500 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 150,500 | 0.00 | 150,500 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 150,500 | 0.00 | 150,500 | 0.00 |
| Postage Rate Increase - 1860015 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 74,298 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 124,508 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 198,806 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 198,806 | 0.00 |
| GRAND TOTAL | \$21,698,060 | 429.08 | \$23,651,514 | 445.79 | \$24,187,370 | 447.79 | \$24,532,605 | 445.79 |

CORE DECISION ITEM

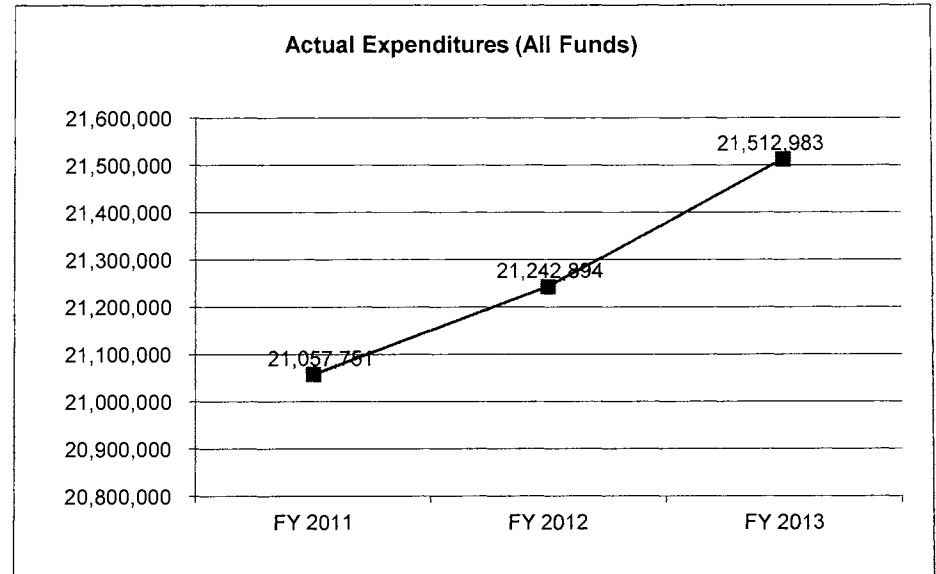
| | | | | | | | | | |
|--|--|---------|------------|------------|---|--|---------|------------|------------|
| Department of Revenue | | | | | Budget Unit 86110C | | | | |
| Administration, Motor Vehicle and Driver Licensing, Taxation and Legal Services Divisions | | | | | | | | | |
| Core - Highway Collections | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 7,329,464 | 0 | 6,972,721 | 14,302,185 | PS | 7,329,464 | 0 | 6,972,721 | 14,302,185 |
| EE | 2,985,714 | 0 | 6,363,615 | 9,349,329 | EE | 2,985,714 | 0 | 6,363,615 | 9,349,329 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 10,315,178 | 0 | 13,336,336 | 23,651,514 | Total | 10,315,178 | 0 | 13,336,336 | 23,651,514 |
| FTE | 224.80 | 0.00 | 220.99 | 445.79 | FTE | 224.80 | 0.00 | 220.99 | 445.79 |
| Est. Fringe | 3,979,166 | 0 | 3,785,490 | 7,764,656 | Est. Fringe | 3,979,166 | 0 | 3,785,490 | 7,764,656 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | State Highways and Transportation Department Fund (0644) | | | | Other Funds: | State Highways and Transportation Department Fund (0644) | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend to the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article V, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri. | | | | | | | | | |
| The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized. | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| Fuel Tax Program | | | | | Motor Vehicle Registration Program | | | | |
| Driver License Program | | | | | Motor Vehicle Title Program | | | | |

CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 86110C |
| Administration, Motor Vehicle and Driver Licensing, Taxation and Legal Services Divisions | | |
| Core - Highway Collections | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 22,136,304 | 22,105,054 | 22,668,350 | 23,651,514 |
| Less Reverted (All Funds) | (742,314) | (334,197) | (496,296) | N/A |
| Budget Authority (All Funds) | 21,393,990 | 21,770,857 | 22,172,054 | N/A |
| Actual Expenditures (All Funds) | 21,057,751 | 21,242,894 | 21,512,983 | N/A |
| Unexpended (All Funds) | 336,239 | 527,963 | 659,071 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 321,499 | 516,840 | 486,080 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 14,740 | 11,123 | 172,991 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

| | | | |
|---------------|---------------------------------------|-------------------|-------------------|
| NOTES: | Division Allocations Fiscal Year 2014 | GR | HWY |
| | Administration | 1,492,921 | 900,884 |
| | Motor Vehicle and Driver Licensing | 5,862,547 | 7,973,661 |
| | Taxation | 593,175 | 1,254,731 |
| | Legal Services | 1,140,587 | 1,153,189 |
| | Postage | 1,225,948 | 2,053,871 |
| | | <u>10,315,178</u> | <u>13,336,336</u> |

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION DETAIL

| | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------|-------------------------|---------------|-------------------|----------------|-------------------|-------------------|--|
| TAFP AFTER VETOES | | | | | | | | |
| | | PS | 445.79 | 7,329,464 | 0 | 6,972,721 | 14,302,185 | |
| | | EE | 0.00 | 2,985,714 | 0 | 6,363,615 | 9,349,329 | |
| | | Total | 445.79 | 10,315,178 | 0 | 13,336,336 | 23,651,514 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | |
| Core Reallocation | 1403 1794 | EE | 0.00 | 0 | 0 | 2,165 | 2,165 | Core reallocations - Administration Division |
| Core Reallocation | 1403 1778 | EE | 0.00 | 0 | 0 | (2,165) | (2,165) | Core reallocations - Administration Division |
| Core Reallocation | 1420 1777 | PS | 0.00 | 0 | 0 | 0 | 0 | Core reallocations - Legal Services Division |
| NET DEPARTMENT CHANGES | | | 0.00 | 0 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | | |
| | | PS | 445.79 | 7,329,464 | 0 | 6,972,721 | 14,302,185 | |
| | | EE | 0.00 | 2,985,714 | 0 | 6,363,615 | 9,349,329 | |
| | | Total | 445.79 | 10,315,178 | 0 | 13,336,336 | 23,651,514 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | |
| | | PS | 445.79 | 7,329,464 | 0 | 6,972,721 | 14,302,185 | |
| | | EE | 0.00 | 2,985,714 | 0 | 6,363,615 | 9,349,329 | |
| | | Total | 445.79 | 10,315,178 | 0 | 13,336,336 | 23,651,514 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| OFFICE SUPPORT ASST (CLERICAL) | 72,742 | 3.02 | 96,313 | 4.00 | 71,820 | 3.00 | 71,820 | 3.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 153,706 | 5.34 | 191,903 | 5.86 | 191,903 | 5.86 | 191,903 | 5.86 |
| GENERAL OFFICE ASSISTANT | 45,967 | 2.07 | 45,910 | 2.00 | 45,910 | 2.00 | 45,910 | 2.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 121,411 | 5.18 | 94,431 | 3.48 | 163,269 | 6.48 | 163,269 | 6.48 |
| SR OFC SUPPORT ASST (KEYBRD) | 289,694 | 11.02 | 466,615 | 16.69 | 414,932 | 15.37 | 414,932 | 15.37 |
| PHOTOGRAPHIC-MACHINE OPER | 172,629 | 7.22 | 219,681 | 9.00 | 219,681 | 9.00 | 219,681 | 9.00 |
| PRINTING/MAIL TECHNICIAN I | 258,544 | 10.64 | 258,854 | 9.44 | 243,854 | 9.44 | 243,854 | 9.44 |
| PRINTING/MAIL TECHNICIAN II | 124,602 | 4.42 | 105,435 | 3.85 | 105,435 | 3.85 | 105,435 | 3.85 |
| PRINTING/MAIL TECHNICIAN IV | 20,729 | 0.60 | 19,873 | 0.62 | 19,873 | 0.62 | 19,873 | 0.62 |
| PRINTING/MAIL CUSTOMER SVC REP | 18,495 | 0.49 | 20,712 | 0.62 | 20,712 | 0.62 | 20,712 | 0.62 |
| STOREKEEPER I | 40,921 | 1.61 | 44,933 | 1.83 | 44,933 | 1.83 | 44,933 | 1.83 |
| SUPPLY MANAGER I | 22,718 | 0.62 | 22,889 | 0.62 | 22,889 | 0.62 | 22,889 | 0.62 |
| PROCUREMENT OFCR II | 27,545 | 0.64 | 29,403 | 0.62 | 29,403 | 0.62 | 29,403 | 0.62 |
| ACCOUNT CLERK II | 134,537 | 5.16 | 302,409 | 9.27 | 256,326 | 9.27 | 256,326 | 9.27 |
| AUDITOR II | 46,857 | 1.23 | 38,249 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR I | 22,479 | 0.65 | 53,613 | 0.66 | 53,613 | 0.66 | 53,613 | 0.66 |
| SENIOR AUDITOR | 0 | 0.00 | 0 | 0.00 | 38,249 | 1.00 | 38,249 | 1.00 |
| ACCOUNTANT I | 71,435 | 2.34 | 79,298 | 2.15 | 79,298 | 2.15 | 79,298 | 2.15 |
| ACCOUNTANT II | 59,447 | 1.60 | 59,876 | 1.55 | 59,876 | 1.55 | 59,876 | 1.55 |
| ACCOUNTANT III | 23,803 | 0.59 | 26,273 | 0.62 | 26,273 | 0.62 | 26,273 | 0.62 |
| PERSONNEL OFCR I | 20,032 | 0.43 | 18,862 | 0.62 | 18,862 | 0.62 | 18,862 | 0.62 |
| HUMAN RELATIONS OFCR II | 24,589 | 0.60 | 27,280 | 0.60 | 27,280 | 0.60 | 27,280 | 0.60 |
| PERSONNEL ANAL II | 55,541 | 1.35 | 54,082 | 1.24 | 54,082 | 1.24 | 54,082 | 1.24 |
| PUBLIC INFORMATION COOR | 28,472 | 0.62 | 28,659 | 0.62 | 28,659 | 0.62 | 28,659 | 0.62 |
| TRAINING TECH I | 80,796 | 2.28 | 73,879 | 2.00 | 82,993 | 2.60 | 82,993 | 2.60 |
| TRAINING TECH III | 44,172 | 1.00 | 44,472 | 1.00 | 44,472 | 1.00 | 44,472 | 1.00 |
| EXECUTIVE II | 44,322 | 1.13 | 46,791 | 1.24 | 46,791 | 1.24 | 46,791 | 1.24 |
| MANAGEMENT ANALYSIS SPEC I | 206,559 | 5.60 | 203,907 | 5.80 | 203,907 | 5.80 | 203,907 | 5.80 |
| MANAGEMENT ANALYSIS SPEC II | 119,029 | 2.84 | 145,733 | 3.60 | 126,619 | 3.00 | 126,619 | 3.00 |
| PLANNER III | 44,488 | 0.99 | 45,355 | 1.00 | 45,355 | 1.00 | 45,355 | 1.00 |
| PERSONNEL CLERK | 17,145 | 0.57 | 15,065 | 0.40 | 15,065 | 0.40 | 15,065 | 0.40 |
| LEGISLATIVE COORDINATOR | 51,079 | 1.05 | 48,423 | 1.00 | 48,423 | 1.00 | 48,423 | 1.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| APPEALS REFEREE I | 38,009 | 1.00 | 38,292 | 1.00 | 38,292 | 1.00 | 38,292 | 1.00 |
| ADMINISTRATIVE ANAL I | 198,221 | 6.75 | 213,298 | 7.00 | 213,298 | 7.00 | 213,298 | 7.00 |
| ADMINISTRATIVE ANAL II | 79,853 | 2.33 | 105,068 | 3.00 | 105,068 | 3.00 | 105,068 | 3.00 |
| ADMINISTRATIVE ANAL III | 76,284 | 1.93 | 79,499 | 2.00 | 79,499 | 2.00 | 79,499 | 2.00 |
| INVESTIGATOR II | 288,047 | 7.32 | 200,671 | 7 10 | 200,671 | 7 10 | 200,671 | 7 10 |
| INVESTIGATOR III | 61,649 | 1.17 | 117,177 | 2.00 | 117,177 | 2.00 | 117,177 | 2.00 |
| LABOR SPV | 18,510 | 0.63 | 17,312 | 0.62 | 17,312 | 0.62 | 17,312 | 0.62 |
| MOTOR VEHICLE DRIVER | 15,012 | 0.59 | 14,498 | 0.62 | 14,498 | 0.62 | 14,498 | 0.62 |
| GRAPHIC ARTS SPEC II | 36,642 | 1.00 | 38,892 | 1.00 | 38,892 | 1.00 | 38,892 | 1.00 |
| TAX PROCESSING TECH IV | 2,350 | 0.07 | 68,024 | 2.00 | 68,024 | 2.00 | 68,024 | 2.00 |
| TAX COLLECTION TECH I | 111,149 | 4.81 | 35,075 | 1.50 | 35,075 | 1.50 | 35,075 | 1.50 |
| TAX COLLECTION TECH II | 0 | 0.00 | 25,709 | 1.00 | 25,709 | 1.00 | 25,709 | 1.00 |
| TAX COLLECTION TECH III | 0 | 0.00 | 54,699 | 2.00 | 54,699 | 2.00 | 54,699 | 2.00 |
| REVENUE SECTION SUPV | 692,019 | 19.21 | 753,475 | 21.00 | 753,475 | 21.00 | 753,475 | 21.00 |
| TELEPHONE INFO OPERATOR I REV | 148,186 | 6.41 | 142,631 | 6.00 | 142,631 | 6.00 | 142,631 | 6.00 |
| TELEPHONE INFO OPERATOR II REV | 114,372 | 4.46 | 169,084 | 6.00 | 169,084 | 6.00 | 169,084 | 6.00 |
| REVENUE FIELD SERVICES COOR | 503,589 | 13.14 | 547,506 | 14.00 | 547,506 | 14.00 | 547,506 | 14.00 |
| REVENUE PROCESSING TECH I | 1,860,266 | 79.95 | 1,209,671 | 61.42 | 1,593,191 | 76.42 | 1,593,191 | 76.42 |
| REVENUE PROCESSING TECH II | 3,424,182 | 130.63 | 4,677,702 | 156.37 | 4,275,405 | 140.37 | 4,275,405 | 140.37 |
| REVENUE PROCESSING TECH III | 415,113 | 14.41 | 317,944 | 11.52 | 317,944 | 11.52 | 317,944 | 11.52 |
| REVENUE PROCESSING TECH IV | 8,964 | 0.28 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| FACILITIES OPERATIONS MGR B2 | 37,267 | 0.65 | 36,417 | 0.62 | 36,417 | 0.62 | 36,417 | 0.62 |
| FISCAL & ADMINISTRATIVE MGR B1 | 88,477 | 1.61 | 86,430 | 1.62 | 86,430 | 1.62 | 86,430 | 1.62 |
| FISCAL & ADMINISTRATIVE MGR B2 | 38,653 | 0.64 | 37,877 | 0.62 | 37,877 | 0.62 | 37,877 | 0.62 |
| FISCAL & ADMINISTRATIVE MGR B3 | 45,662 | 0.64 | 44,681 | 0.62 | 44,681 | 0.62 | 44,681 | 0.62 |
| HUMAN RESOURCES MGR B2 | 25,192 | 0.50 | 28,792 | 0.62 | 28,792 | 0.62 | 28,792 | 0.62 |
| INVESTIGATION MGR B3 | 55,156 | 0.81 | 104,829 | 1.50 | 104,829 | 1.50 | 104,829 | 1.50 |
| REVENUE MANAGER, BAND 1 | 566,831 | 11.10 | 555,711 | 10.25 | 555,711 | 10.25 | 555,711 | 10.25 |
| REVENUE MANAGER, BAND 2 | 188,731 | 2.94 | 193,879 | 3.00 | 193,879 | 3.00 | 193,879 | 3.00 |
| REVENUE MANAGER, BAND 3 | 4,000 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 56,996 | 0.48 | 41,239 | 0.60 | 64,332 | 0.60 | 64,332 | 0.60 |
| DEPUTY STATE DEPT DIRECTOR | 44,917 | 0.41 | 42,943 | 0.60 | 60,933 | 0.60 | 60,933 | 0.60 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| DESIGNATED PRINCIPAL ASST DEPT | 36,693 | 0.57 | 17,796 | 0.35 | 47,796 | 0.35 | 47,796 | 0.35 |
| DIVISION DIRECTOR | 193,793 | 2.30 | 81,773 | 0.97 | 107,888 | 1.29 | 107,888 | 1.29 |
| DESIGNATED PRINCIPAL ASST DIV | 3,750 | 0.05 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ASSOCIATE COUNSEL | 52,710 | 1.13 | 58,857 | 2.20 | 58,857 | 2.20 | 58,857 | 2.20 |
| PARALEGAL | 20,137 | 0.62 | 19,915 | 0.62 | 19,915 | 0.62 | 19,915 | 0.62 |
| LEGAL COUNSEL | 311,961 | 7.33 | 165,556 | 4.63 | 165,556 | 4.63 | 165,556 | 4.63 |
| SENIOR COUNSEL | 538,342 | 9.58 | 565,313 | 8.16 | 565,313 | 8.16 | 565,313 | 8.16 |
| CLERK | 35 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GENERAL COUNSEL - DIVISION | 46,922 | 0.91 | 50,750 | 1.00 | 50,750 | 1.00 | 50,750 | 1.00 |
| DEPUTY GENERAL COUNSEL - DIV | 1,431 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGING COUNSEL | 130,532 | 1.95 | 140,996 | 2.00 | 140,996 | 2.00 | 140,996 | 2.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 131,710 | 2.36 | 124,590 | 2.20 | 124,590 | 2.20 | 124,590 | 2.20 |
| SPECIAL ASST PROFESSIONAL | 32,098 | 0.65 | 29,239 | 0.60 | 29,239 | 0.60 | 29,239 | 0.60 |
| SPECIAL ASST OFFICE & CLERICAL | 113,811 | 2.78 | 119,197 | 2.86 | 119,197 | 2.86 | 119,197 | 2.86 |
| TOTAL - PS | 13,322,709 | 429.08 | 14,302,185 | 445.79 | 14,302,185 | 445.79 | 14,302,185 | 445.79 |
| TRAVEL, IN-STATE | 14,877 | 0.00 | 23,648 | 0.00 | 18,258 | 0.00 | 18,258 | 0.00 |
| TRAVEL, OUT-OF-STATE | 3,078 | 0.00 | 24,845 | 0.00 | 21,475 | 0.00 | 21,475 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 6,665,632 | 0.00 | 7,100,448 | 0.00 | 7,119,258 | 0.00 | 7,119,258 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 21,195 | 0.00 | 39,619 | 0.00 | 39,619 | 0.00 | 39,619 | 0.00 |
| COMMUNICATION SERV & SUPP | 312,217 | 0.00 | 67,771 | 0.00 | 67,771 | 0.00 | 67,771 | 0.00 |
| PROFESSIONAL SERVICES | 717,882 | 0.00 | 1,830,675 | 0.00 | 1,830,675 | 0.00 | 1,830,675 | 0.00 |
| M&R SERVICES | 359,656 | 0.00 | 214,884 | 0.00 | 214,884 | 0.00 | 214,884 | 0.00 |
| COMPUTER EQUIPMENT | 229,256 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 42,315 | 0.00 | 77 | 0.00 | 52 | 0.00 | 52 | 0.00 |
| OFFICE EQUIPMENT | 4,077 | 0.00 | 7,076 | 0.00 | 7,076 | 0.00 | 7,076 | 0.00 |
| OTHER EQUIPMENT | 1,734 | 0.00 | 28,002 | 0.00 | 18,002 | 0.00 | 18,002 | 0.00 |
| PROPERTY & IMPROVEMENTS | 2,463 | 0.00 | 2 | 0.00 | 2 | 0.00 | 2 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 1,027 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 10,601 | 0.00 | 10,601 | 0.00 | 10,601 | 0.00 |
| MISCELLANEOUS EXPENSES | 969 | 0.00 | 652 | 0.00 | 652 | 0.00 | 652 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| REBILLABLE EXPENSES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - EE | 8,375,351 | 0.00 | 9,349,329 | 0.00 | 9,349,329 | 0.00 | 9,349,329 | 0.00 |
| GRAND TOTAL | \$21,698,060 | 429.08 | \$23,651,514 | 445.79 | \$23,651,514 | 445.79 | \$23,651,514 | 445.79 |
| GENERAL REVENUE | \$9,305,217 | 200.88 | \$10,315,178 | 224.80 | \$10,315,178 | 224.80 | \$10,315,178 | 224.80 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$12,392,843 | 228.20 | \$13,336,336 | 220.99 | \$13,336,336 | 220.99 | \$13,336,336 | 220.99 |

PROGRAM DESCRIPTION

| | | | | | |
|--|----------|--------|---------|---------|---------|
| Department of Revenue | | | | | |
| Program Name - Fuel Tax | | | | | |
| Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage | | | | | |
| | Taxation | Admin | Legal | Postage | Total |
| GR | | | | | |
| FEDERAL | | | | | |
| OTHER | 218,823 | 28,054 | 174,009 | 7,187 | 428,073 |
| TOTAL | 218,823 | 28,054 | 174,009 | 7,187 | 428,073 |

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

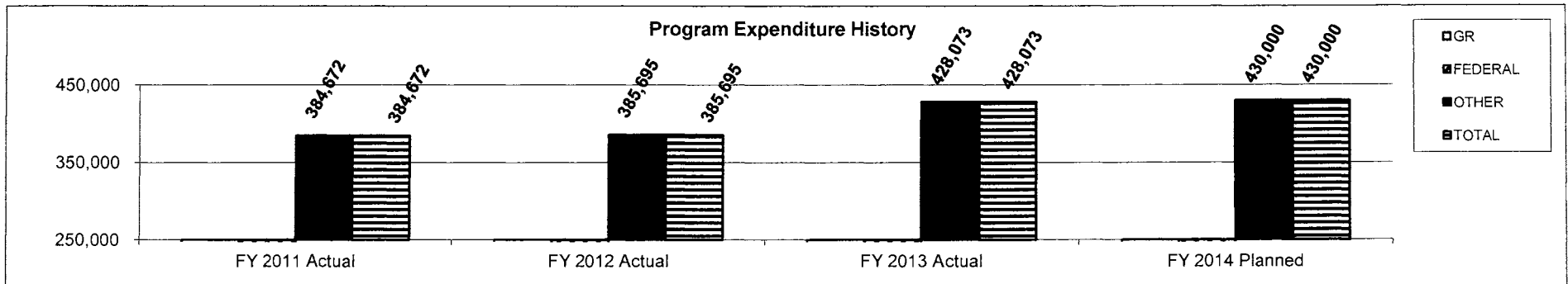
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| \$719.7 | \$708.1 | \$708.2 |

7b. Provide an efficiency measure.

Number of days from receipt to deposit

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 1.0 | 1.0 | 1.0 |

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

| | FY 2011 | FY 2012 | FY 2013 |
|-------|---------|---------|---------|
| | Actual | Actual | Actual |
| Paper | 7,697 | 7,433 | 7,043 |
| EDI | 1,315 | 1,453 | 1,667 |
| Total | 9,012 | 8,886 | 8,710 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|-----------|----------|---------|-----------|---------|-----------|
| Program Name - Driver License | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | MV/DL | Taxation | Admin | Legal | Postage | Total |
| GR | 2,418,027 | 0 | 52,017 | 341,211 | 100,257 | 2,911,512 |
| Federal | 990,743 | 0 | 0 | 228,569 | 0 | 1,219,312 |
| Other | 1,340,149 | 0 | 387,314 | 2,540,640 | 746,510 | 5,014,613 |
| Total | 4,748,919 | 0 | 439,331 | 3,110,420 | 846,767 | 9,145,437 |

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031, Section 304.070; Section 304.351, Section 311.325, Sections 454.1000 - 454.1018; Sections 544.045 - 544.046, Section 577.041, Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

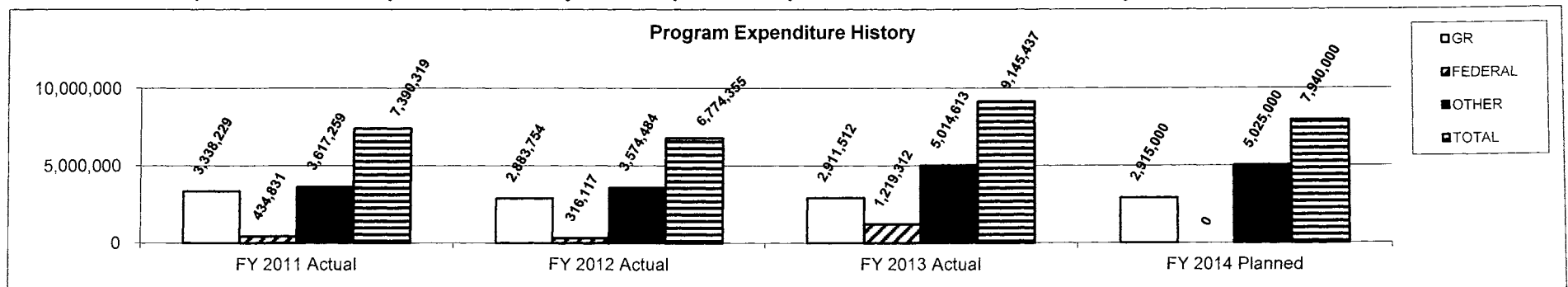
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

| | FY 2011 | FY 2012 | FY 2013 |
|---------------|---------|---------|---------|
| | Actual | Actual | Actual |
| Issuance | \$13.4 | \$16.6 | \$15.0 |
| Reinstatement | \$2.1 | \$2.1 | \$2.0 |

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

| | FY 2011 | FY 2012 | FY 2013 |
|------------|-----------|-----------|-----------|
| | Actual | Actual | Actual |
| Initial | 385,550 | 360,279 | 343,242 |
| Renewal | 603,143 | 821,038 | 711,287 |
| Non-driver | 171,509 | 199,025 | 273,606 |
| Duplicate | 235,783 | 237,499 | 232,595 |
| Total | 1,395,985 | 1,617,841 | 1,560,730 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| | | | | | | |
|---|-----------|----------|---------|---------|-----------|-----------|
| Department of Revenue | | | | | | |
| Program Name - Motor Vehicle Registration | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division. Postage | | | | | | |
| | MV/DL | Taxation | Admin | Legal | Postage | Total |
| GR | 1,782,077 | 0 | 75,520 | 14,229 | 229,137 | 2,100,963 |
| Federal | 0 | | | | | 0 |
| Other | 3,017,489 | 0 | 562,311 | 105,945 | 1,706,145 | 5,391,890 |
| Total | 4,799,566 | 0 | 637,831 | 120,174 | 1,935,282 | 7,492,853 |

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

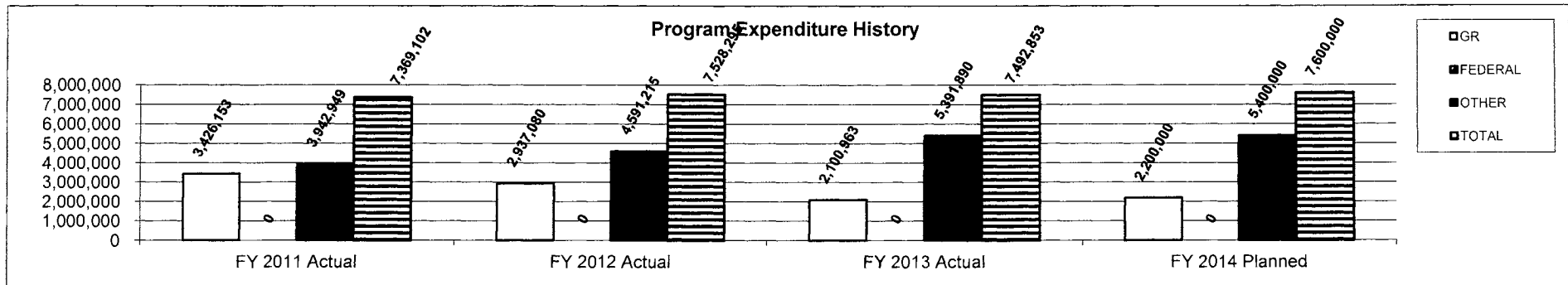
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Registration | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$159.36 | \$162.57 | \$162.27 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of registrations produced | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Motor Vehicle - Annual (in millions) | 1.69 | 1.75 | 1.71 |
| Motor Vehicle - Biennial (in millions) | 1.76 | 1.77 | 1.81 |
| Trailer | 360,749 | 356,596 | 339,895 |
| Marine craft | 120,365 | 127,020 | 119,179 |
| All-Terrain Vehicles | 25,284 | 26,329 | 28,156 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|-----------|----------|---------|---------|-----------|-----------|
| Program Name - Motor Vehicle Title | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | MV/DL | Taxation | Admin | Legal | Postage | Total |
| GR | 1,402,936 | 0 | 113,898 | 63,215 | 124,084 | 1,704,133 |
| Federal | 0 | | | | | 0 |
| Other | 2,626,001 | 0 | 848,083 | 470,698 | 923,921 | 4,868,703 |
| Total | 4,028,937 | 0 | 961,981 | 533,913 | 1,048,005 | 6,572,836 |

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

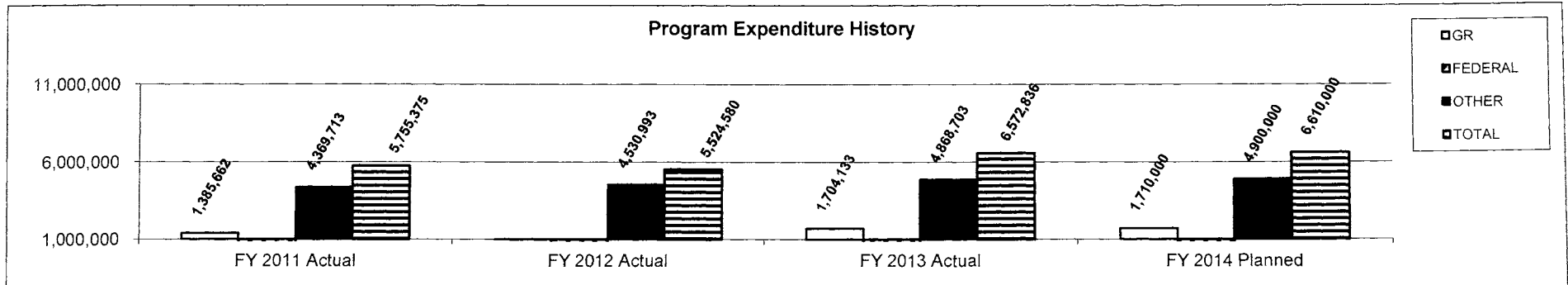
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Title | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$587.95 | \$633.46 | \$639.85 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of titles produced (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 1.80 | 1.97 | 1.95 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

NEW DECISION ITEM
RANK: 5 OF 13

| | |
|--------------------------------------|---------------------------|
| Department of Revenue | Budget Unit <u>86110C</u> |
| Division of Administration - Postage | |
| DI Name: DL Issuance Postage | DI# 1860001 |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 221,206 | 0 | 0 | 221,206 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 221,206 | 0 | 0 | 221,206 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 221,206 | 0 | 0 | 221,206 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 221,206 | 0 | 0 | 221,206 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Chapter 302, RSMo, directs the Department of Revenue to issue driver and nondriver licenses to Missouri citizens. Based on the average number of driver licenses mailed annually, the current driver license postage appropriation balance is insufficient.

NEW DECISION ITEM
RANK: 5 OF 13

| | | |
|--------------------------------------|-------------|---------|
| Department of Revenue | Budget Unit | 86110C |
| Division of Administration - Postage | | |
| DI Name: DL Issuance Postage | DI# | 1860001 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The cost projection is based on the average number of driver and nondriver licenses produced every third year. Historically, the third year produces a larger volume of licenses; FY2015 will fall into this category with FY2006, FY2009, and FY2012.

| Fiscal Year | Number of Licenses Issued | X | Current Postage Rate | Annual Mailing Cost | | |
|---|---------------------------------|---|----------------------------|------------------------|---------------------------------|---------------------------|
| 2006 | 1,521,686 | X | \$0.418 | \$636,065 | | |
| 2007 | 1,512,504 | X | \$0.418 | \$632,227 | Current Appropriation Authority | \$470,560 |
| 2008 | 1,424,801 | X | \$0.418 | \$595,567 | Less 3% Governor Reserve | <u>(\$14,117)</u> |
| 2009 | 1,655,538 | X | \$0.418 | \$692,015 | | |
| 2010 | 1,560,992 | X | \$0.418 | \$652,495 | Available Appropriation | \$456,443 |
| 2011 | 1,469,377 | X | \$0.418 | \$614,200 | | |
| 2012 | 1,686,289 | X | \$0.418 | \$704,869 | *Average Mailing Cost | <u>\$677,649</u> |
| 2013 | 1,473,367 | X | \$0.418 | \$615,867 | | |
| | | | | | <u>Postage Shortage</u> | <u>(\$221,206)</u> |
| Average for FY2006, FY2009, and FY2012 | 1,621,171 | X | \$0.418 | \$677,649 | | |

NEW DECISION ITEM
RANK: 5 OF 13

| Department of Revenue | | | | Budget Unit <u>86110C</u> | | | | | |
|---|---------------------------|-----------------------|----------------------------|---------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Division of Administration - Postage | | | | | | | | | |
| DI Name: DL Issuance Postage | | | | DI# 1860001 | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| 190 - Supplies | 221,206 | | | | | | 221,206 | | |
| Total EE | 221,206 | | 0 | | 0 | | 221,206 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | 0 | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 221,206 | 0.0 | 0 | 0.0 | 0 | 0.0 | 221,206 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 5 OF 13

| Department of Revenue | | | Budget Unit 86110C | | | | | | |
|--------------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division of Administration - Postage | | | | | | | | | |
| DI Name: DL Issuance Postage | | | DI# 1860001 | | | | | | |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| 190 - Supplies | 221,206 | | | | | | 221,206 | | |
| Total EE | 221,206 | | 0 | | 0 | | 221,206 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 221,206 | 0.0 | 0 | 0.0 | 0 | 0.0 | 221,206 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 5 OF 13

| | |
|--------------------------------------|---------------------------|
| Department of Revenue | Budget Unit <u>86110C</u> |
| Division of Administration - Postage | |
| DI Name: DL Issuance Postage | DI# 1860001 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------------------------|---------|---------|---------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| DRIVER LICENSE POSTAGE INCR - 1860001 | | | | | | | | |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 221,206 | 0.00 | 221,206 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 221,206 | 0.00 | 221,206 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$221,206 | 0.00 | \$221,206 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$221,206 | 0.00 | \$221,206 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 6 OF 13

| | |
|---|----------------------------|
| Department of Revenue | Budget Unit <u>866110C</u> |
| Motor Vehicle and Driver Licensing Division | |
| DI Name - Implement Legislation | DI# <u>1860002</u> |

1. AMOUNT OF REQUEST

| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
|------------------------|----------|----------|---------------|---------------|-----------------------------------|----------|----------|----------|----------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 51,772 | 51,772 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 51,772 | 51,772 | Total | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| FTE | 0.00 | 0.00 | 2.00 | 2.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|--------|--------|
| Est. Fringe | 0 | 0 | 28,107 | 28,107 |
|--------------------|---|---|--------|--------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|---|--|--|
| <input checked="" type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Motor Vehicle and Driver Licensing Division requests core funding to implement legislation for:

HB 103 – This legislation allows the governing body of any state college or university to establish regulations to control vehicular traffic on campus. These violations will have the same affect as a municipal ordinance with points assessed to an offender's driver license. The Motor Vehicle and Driver Licensing Division is requesting two Revenue Licensing Tech FTEs to process the additional convictions received from the colleges and universities and to respond to additional phone calls for potential suspensions and revocations due to the accumulation of points against a person's driver license.

NEW DECISION ITEM
RANK: 6 OF 13

| | |
|---|----------------------------|
| Department of Revenue | Budget Unit <u>866110C</u> |
| Motor Vehicle and Driver Licensing Division | |
| DI Name - Implement Legislation | DI# 1860002 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FY 2015 budget request is based upon the TAFP fiscal note.

HB 103

2 Revenue Processing Technician's (RPT) to handle the increased convictions and telephone calls \$ 51,772

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100 - Salaries and Wages | | | | | 51,772 | 2.0 | 51,772 | 2.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>51,772</u> | <u>2.0</u> | <u>51,772</u> | <u>2.0</u> | <u>0</u> |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>51,772</u> | <u>2.0</u> | <u>51,772</u> | <u>2.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 6 OF 13

| Department of Revenue | | | | Budget Unit <u>866110C</u> | | | | | |
|---|--------------------------|----------------------|---------------------------|----------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Motor Vehicle and Driver Licensing Division | | | | | | | | | |
| DI Name - Implement Legislation | | | | DI# 1860002 | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 6 OF 13

Department of Revenue
Motor Vehicle and Driver Licensing Division
DI Name - Implement Legislation DI# 1860002

Budget Unit 866110C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|------------|-------------|------------|-------------|-----------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| IMPLEMENT LEGISLATION (MVDL) - 1860002 | | | | | | | | |
| REVENUE PROCESSING TECH I | 0 | 0.00 | 0 | 0.00 | 51,772 | 2.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 51,772 | 2.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$51,772 | 2.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$51,772 | 2.00 | | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| TAXATION DIVISION | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 18,977,497 | 594.33 | 20,078,529 | 578.88 | 20,078,529 | 578.88 | 20,078,529 | 578.88 | |
| HEALTH INITIATIVES | 44,702 | 1.63 | 50,818 | 2.00 | 50,818 | 2.00 | 50,818 | 2.00 | |
| ELDERLY HOME-DELIVER MEALS TRU | 9,337 | 0.39 | 0 | 0.50 | 0 | 0.00 | 0 | 0.00 | |
| PETROLEUM STORAGE TANK INS | 24,922 | 0.90 | 27,307 | 1.00 | 27,307 | 1.00 | 27,307 | 1.00 | |
| CONSERVATION COMMISSION | 506,159 | 20.14 | 555,367 | 20.42 | 555,367 | 20.42 | 555,367 | 20.42 | |
| PETROLEUM INSPECTION FUND | 18,297 | 0.79 | 33,432 | 1.00 | 33,432 | 1.00 | 33,432 | 1.00 | |
| TOTAL - PS | 19,580,914 | 618.18 | 20,745,453 | 603.80 | 20,745,453 | 603.30 | 20,745,453 | 603.30 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 1,666,425 | 0.00 | 2,322,403 | 0.00 | 2,322,403 | 0.00 | 2,322,403 | 0.00 | |
| HEALTH INITIATIVES | 0 | 0.00 | 4,163 | 0.00 | 4,163 | 0.00 | 4,163 | 0.00 | |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 1,071 | 0.00 | 1,071 | 0.00 | 1,071 | 0.00 | |
| CONSERVATION COMMISSION | 0 | 0.00 | 8,277 | 0.00 | 8,277 | 0.00 | 8,277 | 0.00 | |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 2,818 | 0.00 | 2,818 | 0.00 | 2,818 | 0.00 | |
| TOTAL - EE | 1,666,425 | 0.00 | 2,338,732 | 0.00 | 2,338,732 | 0.00 | 2,338,732 | 0.00 | |
| TOTAL | 21,247,339 | 618.18 | 23,084,185 | 603.80 | 23,084,185 | 603.30 | 23,084,185 | 603.30 | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 144,971 | 0.00 | 144,971 | 0.00 | |
| HEALTH INITIATIVES | 0 | 0.00 | 0 | 0.00 | 501 | 0.00 | 501 | 0.00 | |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| CONSERVATION COMMISSION | 0 | 0.00 | 0 | 0.00 | 5,106 | 0.00 | 5,106 | 0.00 | |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 0 | 0.00 | 251 | 0.00 | 251 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 151,079 | 0.00 | 151,079 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 151,079 | 0.00 | 151,079 | 0.00 | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 278,073 | 0.00 | |
| HEALTH INITIATIVES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 705 | 0.00 | |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 379 | 0.00 | |
| CONSERVATION COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,706 | 0.00 | |

1/22/14 6:34

im_disummary

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|-------------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 463 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 287,326 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 287,326 | 0.00 |
| Tax Amnesty - 1860014 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 273,319 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 273,319 | 0.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 673,319 | 0.00 |
| GRAND TOTAL | \$21,247,339 | 618.18 | \$23,084,185 | 603.80 | \$23,235,264 | 603.30 | \$24,195,909 | 603.30 |

CORE DECISION ITEM

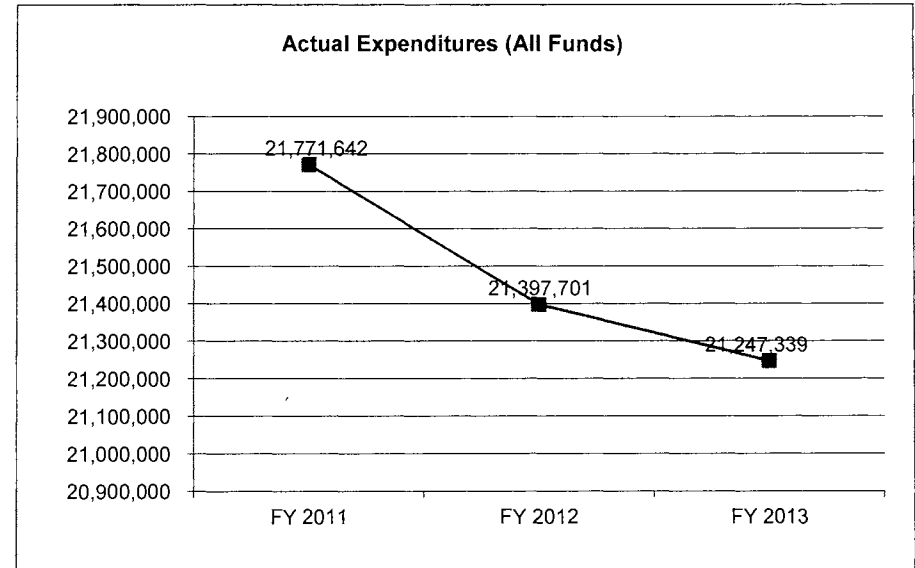
| | | | | | | | | | |
|---|--|----------------|----------------|-------------------|--|--|----------------|----------------|-------------------|
| Department of Revenue | | | | | Budget Unit <u>86115C</u> | | | | |
| Taxation Division | | | | | | | | | |
| Core - Taxation | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 20,078,529 | 0 | 666,924 | 20,745,453 | PS | 20,078,529 | 0 | 666,924 | 20,745,453 |
| EE | 2,322,403 | 0 | 16,329 | 2,338,732 | EE | 2,322,403 | 0 | 16,329 | 2,338,732 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 22,400,932 | 0 | 683,253 | 23,084,185 | Total | 22,400,932 | 0 | 683,253 | 23,084,185 |
| FTE | 578.88 | 0.00 | 24.42 | 603.30 | FTE | 578.88 | 0.00 | 24.42 | 603.30 |
| Est. Fringe | 10,900,633 | 0 | 362,073 | 11,262,706 | Est. Fringe | 10,900,633 | 0 | 362,073 | 11,262,706 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662) | | | | Other Funds: | Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662) | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws.</p> <p>Additional divisional costs are included in the Highway Collections budget unit.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| Sales Tax Program | | | | | Personal Tax Program | | | | |
| Corporate Tax Program | | | | | Property Tax Program | | | | |
| Fuel Tax Program | | | | | | | | | |

CORE DECISION ITEM

| | |
|-----------------------|---------------------------|
| Department of Revenue | Budget Unit <u>86115C</u> |
| Taxation Division | |
| Core - Taxation | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 22,722,999 | 26,829,622 | 26,564,456 | 23,084,185 |
| Less Reverted (All Funds) | (883,956) | (4,365,649) | (4,654,394) | N/A |
| Budget Authority (All Funds) | 21,839,043 | 22,463,973 | 21,910,062 | N/A |
| Actual Expenditures (All Funds) | 21,771,642 | 21,397,701 | 21,247,339 | N/A |
| Unexpended (All Funds) | 67,401 | 1,066,272 | 662,723 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 741 | 1,020,012 | 578,342 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 66,660 | 46,260 | 84,381 | N/A |
| | (1) | (1) | (1) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Additional costs are included in the Department's Highway Collection budget unit.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
TAXATION DIVISION**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|---------------|-------------------|----------------|----------------|-------------------|---|
| TAFP AFTER VETOES | | | | | | | |
| | PS | 603.80 | 20,078,529 | 0 | 666,924 | 20,745,453 | |
| | EE | 0.00 | 2,322,403 | 0 | 16,329 | 2,338,732 | |
| | Total | 603.80 | 22,400,932 | 0 | 683,253 | 23,084,185 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 1413 1703 PS | (0.50) | 0 | 0 | 0 | | 0 Elderly Home-Delivered Meals Trust funding eliminated. |
| NET DEPARTMENT CHANGES | | (0.50) | 0 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 603.30 | 20,078,529 | 0 | 666,924 | 20,745,453 | |
| | EE | 0.00 | 2,322,403 | 0 | 16,329 | 2,338,732 | |
| | Total | 603.30 | 22,400,932 | 0 | 683,253 | 23,084,185 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 603.30 | 20,078,529 | 0 | 666,924 | 20,745,453 | |
| | EE | 0.00 | 2,322,403 | 0 | 16,329 | 2,338,732 | |
| | Total | 603.30 | 22,400,932 | 0 | 683,253 | 23,084,185 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| OFFICE SUPPORT ASST (CLERICAL) | 44,244 | 2.00 | 44,784 | 2.00 | 44,784 | 2.00 | 44,784 | 2.00 |
| SR OFC SUPPORT ASST (CLERICAL) | 53,644 | 2.00 | 28,867 | 1.00 | 28,867 | 1.00 | 28,867 | 1.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 133,556 | 4.22 | 58,517 | 2.00 | 58,517 | 2.00 | 58,517 | 2.00 |
| SR OFC SUPPORT ASST (STENO) | 91,078 | 3.00 | 91,901 | 3.00 | 91,901 | 3.00 | 91,901 | 3.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 224,924 | 9.68 | 220,886 | 9.32 | 220,886 | 9.32 | 220,886 | 9.32 |
| SR OFC SUPPORT ASST (KEYBRD) | 135,567 | 4.97 | 107,543 | 3.99 | 107,543 | 3.99 | 107,543 | 3.99 |
| PHOTOGRAPHIC-MACHINE OPER | 26,274 | 1.14 | 23,299 | 1.00 | 23,299 | 1.00 | 23,299 | 1.00 |
| ACCOUNT CLERK II | 380,545 | 14.94 | 110,166 | 3.00 | 302,570 | 8.80 | 302,570 | 8.80 |
| EXECUTIVE II | 70,871 | 2.00 | 73,181 | 2.00 | 73,181 | 2.00 | 73,181 | 2.00 |
| MANAGEMENT ANALYSIS SPEC I | 176,330 | 4.83 | 148,357 | 4.00 | 148,357 | 4.00 | 148,357 | 4.00 |
| MANAGEMENT ANALYSIS SPEC II | 63,200 | 1.54 | 41,267 | 1.00 | 41,267 | 1.00 | 41,267 | 1.00 |
| LEGISLATIVE COORDINATOR | 51,572 | 1.03 | 52,429 | 1.00 | 52,429 | 1.00 | 52,429 | 1.00 |
| INVESTIGATOR II | 41,633 | 1.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX PROCESSING TECH IV | 55,618 | 1.72 | 259,864 | 8.00 | 40,538 | 1.20 | 40,538 | 1.20 |
| TAX COLLECTION TECH I | 970,354 | 41.98 | 1,180,871 | 50.50 | 1,180,871 | 50.50 | 1,180,871 | 50.50 |
| TAX COLLECTION TECH II | 64,658 | 2.54 | 106,362 | 4.00 | 106,362 | 4.00 | 106,362 | 4.00 |
| TAX COLLECTION TECH III | 197,107 | 6.96 | 173,961 | 6.00 | 173,961 | 6.00 | 173,961 | 6.00 |
| TAXPAYER SERVICES SUPV | 326,074 | 9.08 | 325,667 | 9.00 | 325,667 | 9.00 | 325,667 | 9.00 |
| TAXPAYER SERVICES OFFICE MGR | 122,948 | 3.00 | 123,799 | 3.00 | 123,799 | 3.00 | 123,799 | 3.00 |
| REVENUE SECTION SUPV | 500,364 | 13.82 | 504,922 | 14.00 | 504,922 | 14.00 | 504,922 | 14.00 |
| REVENUE PROCESSING TECH I | 3,166,721 | 136.08 | 3,343,797 | 126.80 | 3,370,719 | 127.80 | 3,370,719 | 127.80 |
| REVENUE PROCESSING TECH II | 3,373,366 | 124.71 | 3,782,871 | 140.67 | 3,515,275 | 132.17 | 3,515,275 | 132.17 |
| REVENUE PROCESSING TECH III | 1,237,108 | 42.75 | 1,377,464 | 46.00 | 1,377,464 | 46.00 | 1,377,464 | 46.00 |
| REVENUE PROCESSING TECH IV | 212,449 | 6.56 | 0 | 0.00 | 267,596 | 8.00 | 267,596 | 8.00 |
| TAX AUDIT REVIEW SPECIALIST | 115,801 | 2.00 | 116,389 | 2.00 | 116,389 | 2.00 | 116,389 | 2.00 |
| TAX AUDITOR I | 1,466,263 | 39.85 | 1,212,495 | 33.00 | 1,212,495 | 33.00 | 1,212,495 | 33.00 |
| TAX AUDITOR II | 551,867 | 13.76 | 796,107 | 19.80 | 796,107 | 19.80 | 796,107 | 19.80 |
| TAX AUDITOR III | 1,353,755 | 28.34 | 1,734,558 | 36.05 | 1,734,558 | 36.05 | 1,734,558 | 36.05 |
| TAX AUDIT SUPV | 1,256,899 | 23.83 | 1,388,817 | 25.00 | 1,388,817 | 25.00 | 1,388,817 | 25.00 |
| REVENUE MANAGER, BAND 1 | 367,516 | 7.81 | 361,982 | 7.75 | 361,982 | 7.75 | 361,982 | 7.75 |
| REVENUE MANAGER, BAND 2 | 506,397 | 7.80 | 522,218 | 8.00 | 522,218 | 8.00 | 522,218 | 8.00 |
| REVENUE MANAGER, BAND 3 | 145,997 | 1.95 | 150,457 | 2.00 | 150,457 | 2.00 | 150,457 | 2.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| DIVISION DIRECTOR | 98,667 | 0.95 | 104,110 | 1.00 | 104,110 | 1.00 | 104,110 | 1.00 |
| DESIGNATED PRINCIPAL ASST DIV | 71,250 | 0.95 | 154,500 | 2.00 | 154,500 | 2.00 | 154,500 | 2.00 |
| OUT-STATE AUDIT PERSONNEL | 1,378,930 | 23.54 | 1,366,689 | 19.60 | 1,366,689 | 19.60 | 1,366,689 | 19.60 |
| LEGAL COUNSEL | 15,200 | 0.32 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| CLERK | 13,675 | 0.80 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GENERAL COUNSEL - DIVISION | 66,500 | 0.95 | 70,250 | 1.00 | 70,250 | 1.00 | 70,250 | 1.00 |
| TAX SEASON ASST | 344,745 | 21.35 | 439,999 | 2.32 | 439,999 | 2.32 | 439,999 | 2.32 |
| DEPUTY GENERAL COUNSEL - DIV | 27,193 | 0.50 | 54,310 | 1.00 | 54,310 | 1.00 | 54,310 | 1.00 |
| SPECIAL ASST OFFICE & CLERICAL | 80,054 | 1.90 | 84,837 | 2.00 | 84,837 | 2.00 | 84,837 | 2.00 |
| OTHER | 0 | 0.00 | 6,960 | 0.00 | 6,960 | 0.00 | 6,960 | 0.00 |
| TOTAL - PS | 19,580,914 | 618.18 | 20,745,453 | 603.80 | 20,745,453 | 603.30 | 20,745,453 | 603.30 |
| TRAVEL, IN-STATE | 41,992 | 0.00 | 101,989 | 0.00 | 101,989 | 0.00 | 101,989 | 0.00 |
| TRAVEL, OUT-OF-STATE | 63,117 | 0.00 | 109,770 | 0.00 | 109,770 | 0.00 | 109,770 | 0.00 |
| SUPPLIES | 173,391 | 0.00 | 548,193 | 0.00 | 548,193 | 0.00 | 548,193 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 308,678 | 0.00 | 219,272 | 0.00 | 219,272 | 0.00 | 219,272 | 0.00 |
| COMMUNICATION SERV & SUPP | 327,151 | 0.00 | 376,697 | 0.00 | 376,697 | 0.00 | 376,697 | 0.00 |
| PROFESSIONAL SERVICES | 581,321 | 0.00 | 558,072 | 0.00 | 558,072 | 0.00 | 558,072 | 0.00 |
| M&R SERVICES | 65,406 | 0.00 | 300,777 | 0.00 | 300,777 | 0.00 | 300,777 | 0.00 |
| COMPUTER EQUIPMENT | 32,213 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 503 | 0.00 | 503 | 0.00 | 503 | 0.00 |
| OFFICE EQUIPMENT | 68,608 | 0.00 | 85,000 | 0.00 | 85,000 | 0.00 | 85,000 | 0.00 |
| OTHER EQUIPMENT | 405 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| PROPERTY & IMPROVEMENTS | 2,811 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| BUILDING LEASE PAYMENTS | 356 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 59 | 0.00 | 3,001 | 0.00 | 3,001 | 0.00 | 3,001 | 0.00 |
| MISCELLANEOUS EXPENSES | 917 | 0.00 | 33,957 | 0.00 | 33,957 | 0.00 | 33,957 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| REBILLABLE EXPENSES | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - EE | 1,666,425 | 0.00 | 2,338,732 | 0.00 | 2,338,732 | 0.00 | 2,338,732 | 0.00 |
| GRAND TOTAL | \$21,247,339 | 618.18 | \$23,084,185 | 603.80 | \$23,084,185 | 603.30 | \$23,084,185 | 603.30 |
| GENERAL REVENUE | \$20,643,922 | 594.33 | \$22,400,932 | 578.88 | \$22,400,932 | 578.88 | \$22,400,932 | 578.88 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$603,417 | 23.85 | \$683,253 | 24.92 | \$683,253 | 24.42 | \$683,253 | 24.42 |

PROGRAM DESCRIPTION

| | | | | | | |
|--|-------------------|--------------|------------------|------------------|----------------|-------------------|
| Department of Revenue | | | | | | |
| Program Name - Sales and Use Tax | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Taxation | MV/DL | Admin | Legal | Postage | Total |
| GR | 10,620,370 | 0 | 1,337,474 | 921,896 | 453,209 | 13,332,949 |
| Federal | | | | | | 0 |
| Other | 557,168 | | 264,835 | 182,546 | 89,741 | 1,094,290 |
| Total | 11,177,538 | 0 | 1,602,309 | 1,104,442 | 542,950 | 14,427,239 |

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

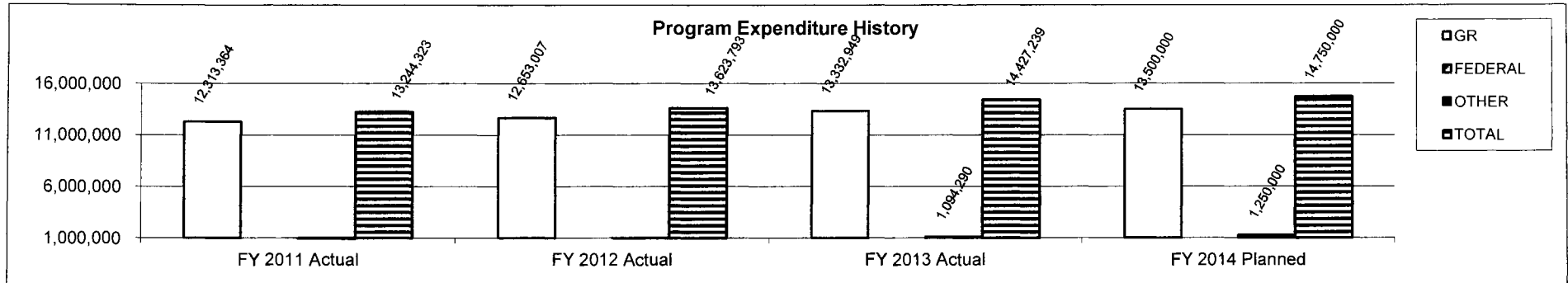
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| \$1.80 | \$1.86 | \$1.89 |

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 1.51 | 1.05 | 0.69 |

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 773,130 | 759,801 | 730,340 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Corporate Tax
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

| | Taxation | MV/DL | Admin | Legal | Postage | Total |
|---------|-----------|-------|---------|---------|---------|-----------|
| GR | 1,809,290 | 0 | 174,195 | 187,198 | 64,684 | 2,235,367 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 1,809,290 | 0 | 174,195 | 187,198 | 64,684 | 2,235,367 |

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and California to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

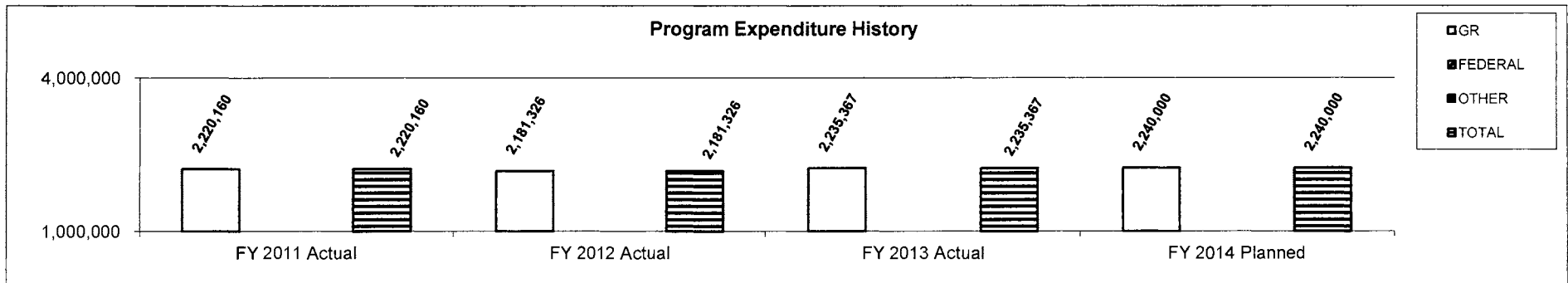
No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History



PROGRAM DESCRIPTION

| | | | |
|---|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Corporate Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (millions) (net of refunds) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$385.6 | \$340.5 | \$415.5 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of returns processed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 160,479 | 165,599 | 164,167 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | |
|--|----------|--------|---------|---------|---------|
| Program Name - Fuel Tax | | | | | |
| Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage | | | | | |
| | Taxation | Admin | Legal | Postage | Total |
| GR | | | | | |
| FEDERAL | | | | | |
| OTHER | 218,823 | 28,054 | 174,009 | 7,187 | 428,073 |
| TOTAL | 218,823 | 28,054 | 174,009 | 7,187 | 428,073 |

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

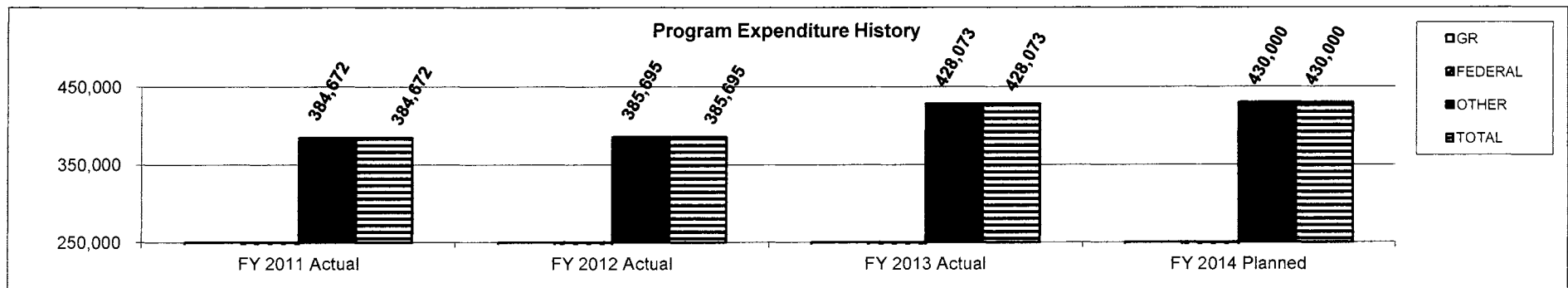
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| \$719.7 | \$708.1 | \$708.2 |

7b. Provide an efficiency measure.

Number of days from receipt to deposit

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 1.0 | 1.0 | 1.0 |

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

| | FY 2011 | FY 2012 | FY 2013 |
|-------|---------|---------|---------|
| | Actual | Actual | Actual |
| Paper | 7,697 | 7,433 | 7,043 |
| EDI | 1,315 | 1,453 | 1,667 |
| Total | 9,012 | 8,886 | 8,710 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|------------------|----------|------------------|----------------|------------------|-------------------|
| Program Name - Personal Tax | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Taxation | MV/DL | Admin | Legal | Postage | Total |
| GR | 6,014,304 | 0 | 1,273,602 | 995,667 | 2,016,300 | 10,299,873 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 6,014,304 | 0 | 1,273,602 | 995,667 | 2,016,300 | 10,299,873 |

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

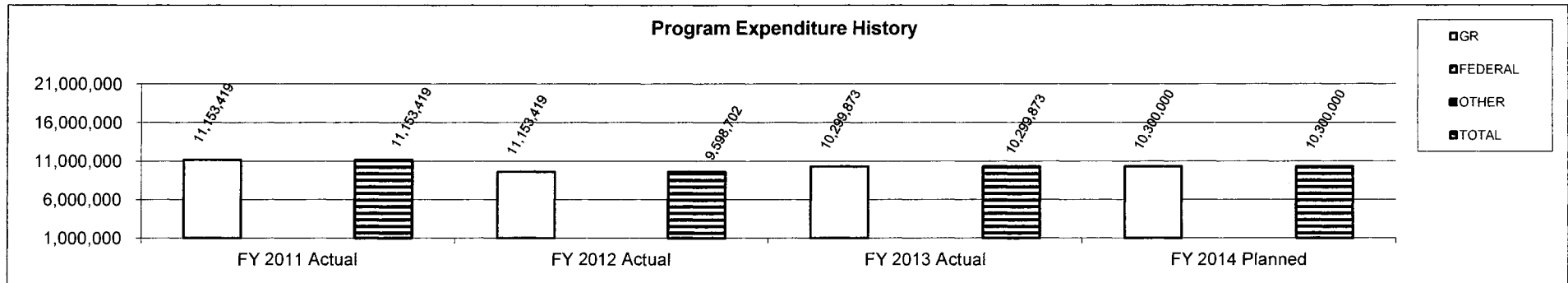
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|--|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Personal Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY2011, FY2012 and FY2013 Actual and FY2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (net of refunds) (in billions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$4.6 | \$4.9 | \$5.4 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of individual income tax returns processed (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Total | 2.91 | 2.97 | 2.94 |
| Paper | 0.86 | 0.78 | 0.69 |
| Electronic | 2.05 | 2.19 | 2.25 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|----------|-------|--------|--------|---------|---------|
| Program Name - Property Tax Credit | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Taxation | MV/DL | Admin | Legal | Postage | Total |
| GR | 811,452 | 0 | 91,161 | 21,224 | 15,028 | 938,865 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 811,452 | 0 | 91,161 | 21,224 | 15,028 | 938,865 |

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

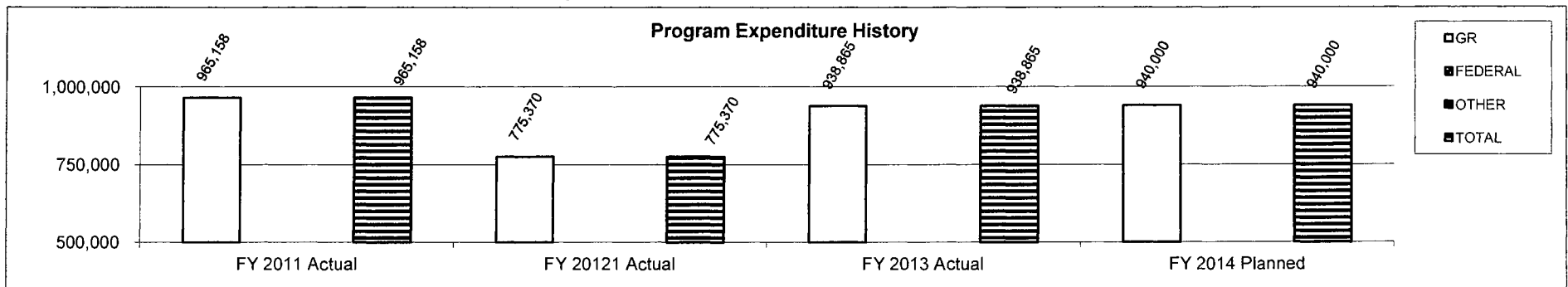
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual |
|------------|-------------------|-------------------|-------------------|
| Paper | 3.5 | 2.90 | 3.14 |
| Electronic | 3.5 | 2.90 | 3.14 |

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual |
|--|-------------------|-------------------|-------------------|
| | 246,227 | 246,592 | 256,919 |

7d. Provide a customer satisfaction measure, if available.

N/A

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|------------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 12,000,000 | 0.00 | 29,200,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 |
| TOTAL - EE | 12,000,000 | 0.00 | 29,200,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 |
| TOTAL | 12,000,000 | 0.00 | 29,200,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 |
| GRAND TOTAL | \$12,000,000 | 0.00 | \$29,200,000 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 |

CORE DECISION ITEM

| | | |
|------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86116C |
| Taxation Division | | |
| Core - Integrated Tax System | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 13,000,000 | 0 | 0 | 13,000,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 13,000,000 | 0 | 0 | 13,000,000 |

| | | | | |
|-----|------|------|------|------|
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 13,000,000 | 0 | 0 | 13,000,000 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 13,000,000 | 0 | 0 | 13,000,000 |

| | | | | |
|-----|------|------|------|------|
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects approximately \$8 billion in general revenue and \$1 billion in highway related revenue annually using a mixture of largely 20-30 year old mainframe and pc software systems. Communication between systems is severely limited. Additionally, the systems are difficult to modify for legislative changes, efficiencies, and collection enhancements.

The Department awarded a 5-year contract for \$73,068,294 in February 2012 for implementation of an integrated system. The Department and contractor project additional revenues for the first 5 years of \$217 million. Under the contract, the Department only pays for accepted deliverables when the state has received sufficient benefits to pay for it. By contract, 50 percent of the first \$20 million generated in benefits is available for payment to the vendor for accepted deliverables; 75 percent is available for payment to the vendor thereafter up to the fixed price of the contract.

As of December 31, 2013, the state has recognized \$70,359,213 in benefits and paid the contractor \$29,264,780.

3. PROGRAM LISTING (list programs included in this core funding)

Corporate Tax Program
Personal Tax Program

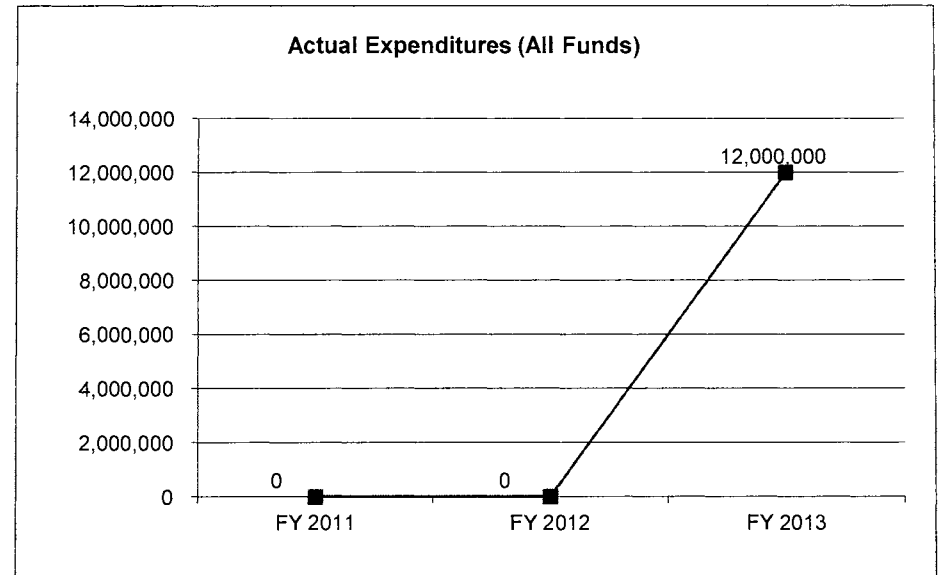
Property Tax Program
Sales Tax Program

CORE DECISION ITEM

| | |
|------------------------------|---------------------------|
| Department of Revenue | Budget Unit <u>86116C</u> |
| Taxation Division | |
| Core - Integrated Tax System | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 0 | 1,000,000 | 12,000,000 | 29,200,000 |
| Less Reverted (All Funds) | 0 | (30,000) | 0 | N/A |
| Budget Authority (All Funds) | 0 | 970,000 | 12,000,000 | N/A |
| Actual Expenditures (All Funds) | 0 | 0 | 12,000,000 | N/A |
| Unexpended (All Funds) | 0 | 970,000 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 970,000 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE INTEGRATED TAX SYSTEM

5. CORE RECONCILIATION DETAIL

| | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------|-----------------|-------------|---------------------|----------|----------|---------------------|-----------------|
| TAFP AFTER VETOES | | | | | | | | |
| EE | | | 0.00 | 29,200,000 | 0 | 0 | 29,200,000 | |
| Total | | | 0.00 | 29,200,000 | 0 | 0 | 29,200,000 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | |
| Core Reduction | 1417 7956 | EE | 0.00 | (16,200,000) | 0 | 0 | (16,200,000) | Core reduction. |
| NET DEPARTMENT CHANGES | | | 0.00 | (16,200,000) | 0 | 0 | (16,200,000) | |
| DEPARTMENT CORE REQUEST | | | | | | | | |
| EE | | | 0.00 | 13,000,000 | 0 | 0 | 13,000,000 | |
| Total | | | 0.00 | 13,000,000 | 0 | 0 | 13,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | |
| EE | | | 0.00 | 13,000,000 | 0 | 0 | 13,000,000 | |
| Total | | | 0.00 | 13,000,000 | 0 | 0 | 13,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|------------------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| PROFESSIONAL SERVICES | 12,000,000 | 0.00 | 29,200,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 |
| TOTAL - EE | 12,000,000 | 0.00 | 29,200,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 |
| GRAND TOTAL | \$12,000,000 | 0.00 | \$29,200,000 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 |
| GENERAL REVENUE | \$12,000,000 | 0.00 | \$29,200,000 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 459,125 | 15.31 | 359,937 | 22.05 | 359,937 | 22.05 | 359,937 | 22.05 | |
| DEPT OF REVENUE | 70,971 | 1.84 | 1,416 | 0.00 | 1,416 | 0.00 | 1,416 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 169,714 | 6.73 | 190,423 | 10.00 | 190,423 | 10.00 | 190,423 | 10.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 6,730 | 0.00 | 6,730 | 0.00 | 6,730 | 0.00 | |
| TOTAL - PS | 699,810 | 23.88 | 558,506 | 32.05 | 558,506 | 32.05 | 558,506 | 32.05 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 315,401 | 0.00 | 284,341 | 0.00 | 284,341 | 0.00 | 284,341 | 0.00 | |
| DEPT OF REVENUE | 919,773 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 347 | 0.00 | 245,840 | 0.00 | 245,840 | 0.00 | 245,840 | 0.00 | |
| DEPT OF REVENUE INFORMATION | 6,224 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 2,339 | 0.00 | 9,953 | 0.00 | 9,953 | 0.00 | 9,953 | 0.00 | |
| TOTAL - EE | 1,244,084 | 0.00 | 700,910 | 0.00 | 700,910 | 0.00 | 700,910 | 0.00 | |
| TOTAL | 1,943,894 | 23.88 | 1,259,416 | 32.05 | 1,259,416 | 32.05 | 1,259,416 | 32.05 | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 5,263 | 0.00 | 5,263 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 1,250 | 0.00 | 1,250 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 9,013 | 0.00 | 9,013 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 9,013 | 0.00 | 9,013 | 0.00 | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,021 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 37 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,652 | 0.00 | |

1/22/14 6:34

im_disummary

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 92 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,802 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,802 | 0.00 |
| GRAND TOTAL | \$1,943,894 | 23.88 | \$1,259,416 | 32.05 | \$1,268,429 | 32.05 | \$1,276,231 | 32.05 |

CORE DECISION ITEM

| | | | | | | | | | |
|--|--|---------|---------|-----------|---|--|---------|---------|-----------|
| Department of Revenue | | | | | Budget Unit <u>86120C</u> | | | | |
| Motor Vehicle and Driver Licensing Division | | | | | | | | | |
| Core - Motor Vehicle and Driver License | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 359,937 | 1,416 | 197,153 | 558,506 | PS | 359,937 | 1,416 | 197,153 | 558,506 |
| EE | 284,341 | 160,776 | 255,793 | 700,910 | EE | 284,341 | 160,776 | 255,793 | 700,910 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 644,278 | 162,192 | 452,946 | 1,259,416 | Total | 644,278 | 162,192 | 452,946 | 1,259,416 |
| FTE | 22.05 | 0.00 | 10.00 | 32.05 | FTE | 22.05 | 0.00 | 10.00 | 32.05 |
| Est. Fringe | 195,410 | 769 | 107,034 | 303,213 | Est. Fringe | 195,410 | 769 | 107,034 | 303,213 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | Motor Vehicle Commission Fund (0588), DOR Specialty Plate Fund (0775) | | | | Other Funds: | Motor Vehicle Commission Fund (0588), DOR Specialty Plate Fund (0775) | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities: | | | | | | | | | |
| <ul style="list-style-type: none">- Issuing commercial and non-commercial driver licenses, nondriver licenses, and permits;- Suspending, revoking, and disqualifying driver licenses;- Processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions;- Titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft;- Issuing disabled placards and temporary registration permits;- Licensing and regulating motor vehicle, marine craft, and auction dealers and manufacturers;- Issuing licenses to title service and salvage businesses; and- Overseeing the operations of 182 license offices throughout the state that are awarded through a competitive bidding process. These offices process driver license, titling, and registration transactions. | | | | | | | | | |

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>86120C</u> |
| Motor Vehicle and Driver Licensing Division | |
| Core - Motor Vehicle and Driver License | |

The Federal amount and FTE listed in the core is currently uncommitted appropriation authority. The Motor Vehicle and Driver Licensing Division has no federal grant requests pending at this time.

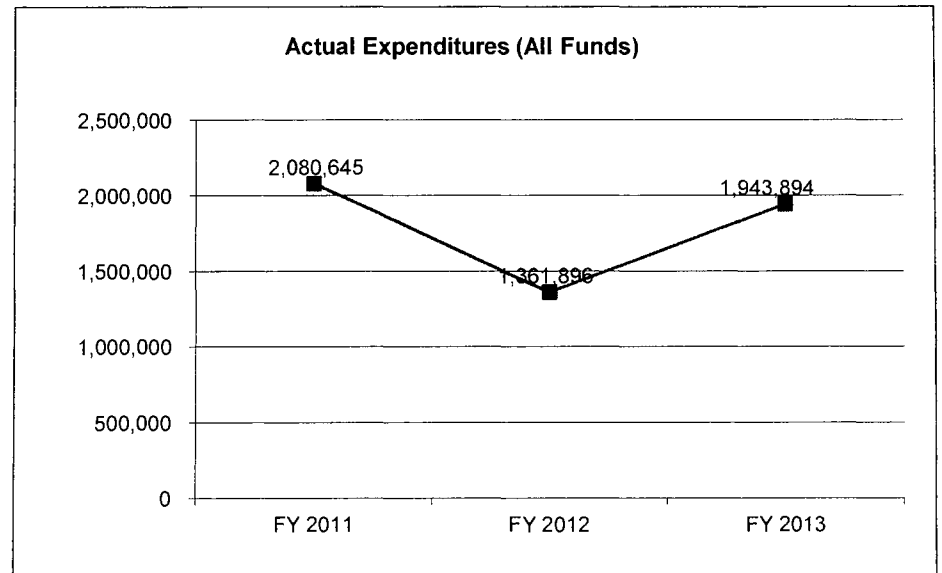
Additional divisional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

| | |
|------------------------------------|---|
| Driver License Program | Motor Vehicle Title Program |
| Motor Vehicle Registration Program | Motor Vehicle Dealer Registration Program |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,814,147 | 2,973,050 | 3,535,291 | 1,259,416 |
| Less Reverted (All Funds) | (9,676) | (38,402) | (28,594) | 0 |
| Budget Authority (All Funds) | 2,804,471 | 2,934,648 | 3,506,697 | 1,259,416 |
| Actual Expenditures (All Funds) | 2,080,645 | 1,361,896 | 1,943,894 | 0 |
| Unexpended (All Funds) | 723,826 | 1,572,752 | 1,562,803 | 1,259,416 |
| Unexpended, by Fund: | | | | |
| General Revenue | 1 | 149,266 | 149,990 | 0 |
| Federal | 248,068 | 406,528 | 919,473 | 0 |
| Other | 475,757 | 1,016,958 | 493,340 | 0 |
| | (1) | (1) | (1) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Additional costs are included in the Department's Highway Collections budget unit.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
MOTOR VEH & DRIVER LICENSING**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|--------------|----------------|----------------|----------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PS | 32.05 | 359,937 | 1,416 | 197,153 | 558,506 | |
| | EE | 0.00 | 284,341 | 160,776 | 255,793 | 700,910 | |
| | Total | 32.05 | 644,278 | 162,192 | 452,946 | 1,259,416 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 32.05 | 359,937 | 1,416 | 197,153 | 558,506 | |
| | EE | 0.00 | 284,341 | 160,776 | 255,793 | 700,910 | |
| | Total | 32.05 | 644,278 | 162,192 | 452,946 | 1,259,416 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 32.05 | 359,937 | 1,416 | 197,153 | 558,506 | |
| | EE | 0.00 | 284,341 | 160,776 | 255,793 | 700,910 | |
| | Total | 32.05 | 644,278 | 162,192 | 452,946 | 1,259,416 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 1.00 | 0 | 1.00 | 0 | 1.00 |
| OFFICE SUPPORT ASST (KEYBRD) | 25,863 | 1.00 | 88,592 | 5.63 | 88,592 | 5.63 | 88,592 | 5.63 |
| SR OFC SUPPORT ASST (KEYBRD) | 25,443 | 1.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST III | 8,225 | 0.21 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 50,469 | 1.10 | 97,529 | 3.00 | 97,529 | 3.00 | 97,529 | 3.00 |
| INFORMATION TECHNOLOGY SUPV | 12,295 | 0.21 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 12,997 | 0.25 | 36,684 | 1.00 | 36,684 | 1.00 | 36,684 | 1.00 |
| INFORMATION TECHNOLOGY SPEC II | 28 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 9,847 | 0.27 | 5,976 | 0.00 | 5,976 | 0.00 | 5,976 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 18,466 | 0.43 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PLANNER III | 583 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL I | 6,481 | 0.23 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE SECTION SUPV | 31,870 | 0.90 | 27,859 | 1.00 | 27,859 | 1.00 | 27,859 | 1.00 |
| TELEPHONE INFO OPERATOR II REV | 2,018 | 0.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE FIELD SERVICES COOR | 29,336 | 0.75 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 114,334 | 4.83 | 81,029 | 5.00 | 81,029 | 5.00 | 81,029 | 5.00 |
| REVENUE PROCESSING TECH II | 317,318 | 12.17 | 203,252 | 14.42 | 203,252 | 14.42 | 203,252 | 14.42 |
| REVENUE MANAGER, BAND 1 | 0 | 0.00 | 16,473 | 1.00 | 16,473 | 1.00 | 16,473 | 1.00 |
| REVENUE MANAGER, BAND 2 | 4,240 | 0.07 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DATA PROCESSING MANAGER | 29,997 | 0.37 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 1,112 | 0.00 | 1,112 | 0.00 | 1,112 | 0.00 |
| TOTAL - PS | 699,810 | 23.88 | 558,506 | 32.05 | 558,506 | 32.05 | 558,506 | 32.05 |
| TRAVEL, IN-STATE | 5,135 | 0.00 | 735 | 0.00 | 735 | 0.00 | 735 | 0.00 |
| TRAVEL, OUT-OF-STATE | 1,846 | 0.00 | 4 | 0.00 | 4 | 0.00 | 4 | 0.00 |
| SUPPLIES | 159,579 | 0.00 | 276,319 | 0.00 | 276,319 | 0.00 | 276,319 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 0 | 0.00 | 1,913 | 0.00 | 1,913 | 0.00 | 1,913 | 0.00 |
| COMMUNICATION SERV & SUPP | 0 | 0.00 | 15,191 | 0.00 | 15,191 | 0.00 | 15,191 | 0.00 |
| PROFESSIONAL SERVICES | 992,716 | 0.00 | 371,798 | 0.00 | 371,798 | 0.00 | 371,798 | 0.00 |
| M&R SERVICES | 15,582 | 0.00 | 27,877 | 0.00 | 27,877 | 0.00 | 27,877 | 0.00 |
| COMPUTER EQUIPMENT | 53,276 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 15,950 | 0.00 | 4 | 0.00 | 4 | 0.00 | 4 | 0.00 |
| OFFICE EQUIPMENT | 0 | 0.00 | 1,009 | 0.00 | 1,009 | 0.00 | 1,009 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| CORE | | | | | | | | |
| OTHER EQUIPMENT | 0 | 0.00 | 3,026 | 0.00 | 3,026 | 0.00 | 3,026 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 671 | 0.00 | 671 | 0.00 | 671 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 5 | 0.00 | 5 | 0.00 | 5 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 6 | 0.00 | 6 | 0.00 | 6 | 0.00 |
| MISCELLANEOUS EXPENSES | 0 | 0.00 | 2,349 | 0.00 | 2,349 | 0.00 | 2,349 | 0.00 |
| REBILLABLE EXPENSES | 0 | 0.00 | 3 | 0.00 | 3 | 0.00 | 3 | 0.00 |
| TOTAL - EE | 1,244,084 | 0.00 | 700,910 | 0.00 | 700,910 | 0.00 | 700,910 | 0.00 |
| GRAND TOTAL | \$1,943,894 | 23.88 | \$1,259,416 | 32.05 | \$1,259,416 | 32.05 | \$1,259,416 | 32.05 |
| GENERAL REVENUE | \$774,526 | 15.31 | \$644,278 | 22.05 | \$644,278 | 22.05 | \$644,278 | 22.05 |
| FEDERAL FUNDS | \$990,744 | 1.84 | \$162,192 | 0.00 | \$162,192 | 0.00 | \$162,192 | 0.00 |
| OTHER FUNDS | \$178,624 | 6.73 | \$452,946 | 10.00 | \$452,946 | 10.00 | \$452,946 | 10.00 |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|-----------|----------|---------|-----------|---------|-----------|
| Program Name - Driver License | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | MV/DL | Taxation | Admin | Legal | Postage | Total |
| GR | 2,418,027 | 0 | 52,017 | 341,211 | 100,257 | 2,911,512 |
| Federal | 990,743 | 0 | 0 | 228,569 | 0 | 1,219,312 |
| Other | 1,340,149 | 0 | 387,314 | 2,540,640 | 746,510 | 5,014,613 |
| Total | 4,748,919 | 0 | 439,331 | 3,110,420 | 846,767 | 9,145,437 |

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351, Section 311.325, Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041, Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

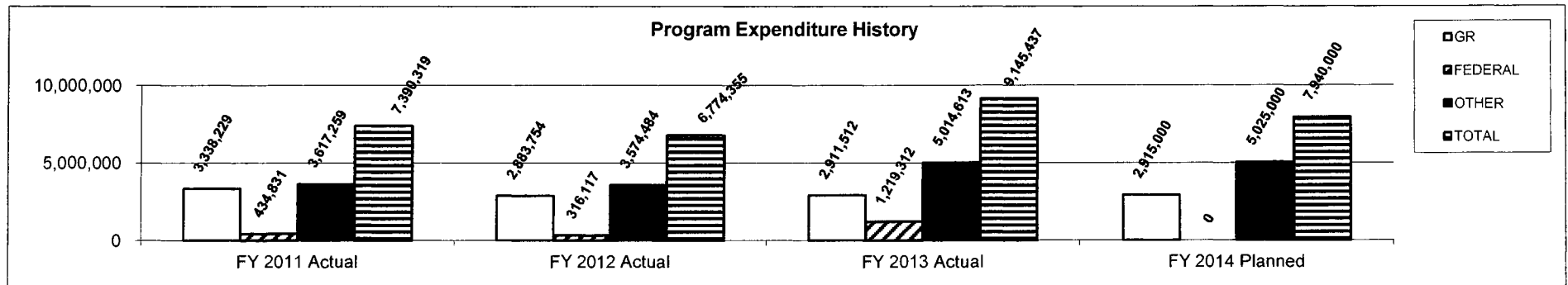
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

| | FY 2011 | FY 2012 | FY 2013 |
|---------------|---------|---------|---------|
| | Actual | Actual | Actual |
| Issuance | \$13.4 | \$16.6 | \$15.0 |
| Reinstatement | \$2.1 | \$2.1 | \$2.0 |

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

| | FY 2011 | FY 2012 | FY 2013 |
|------------|-----------|-----------|-----------|
| | Actual | Actual | Actual |
| Initial | 385,550 | 360,279 | 343,242 |
| Renewal | 603,143 | 821,038 | 711,287 |
| Non-driver | 171,509 | 199,025 | 273,606 |
| Duplicate | 235,783 | 237,499 | 232,595 |
| Total | 1,395,985 | 1,617,841 | 1,560,730 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|------------------|----------|----------------|----------------|------------------|------------------|
| Program Name - Motor Vehicle Registration | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | MV/DL | Taxation | Admin | Legal | Postage | Total |
| GR | 1,782,077 | 0 | 75,520 | 14,229 | 229,137 | 2,100,963 |
| Federal | 0 | | | | | 0 |
| Other | 3,017,489 | 0 | 562,311 | 105,945 | 1,706,145 | 5,391,890 |
| Total | 4,799,566 | 0 | 637,831 | 120,174 | 1,935,282 | 7,492,853 |

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

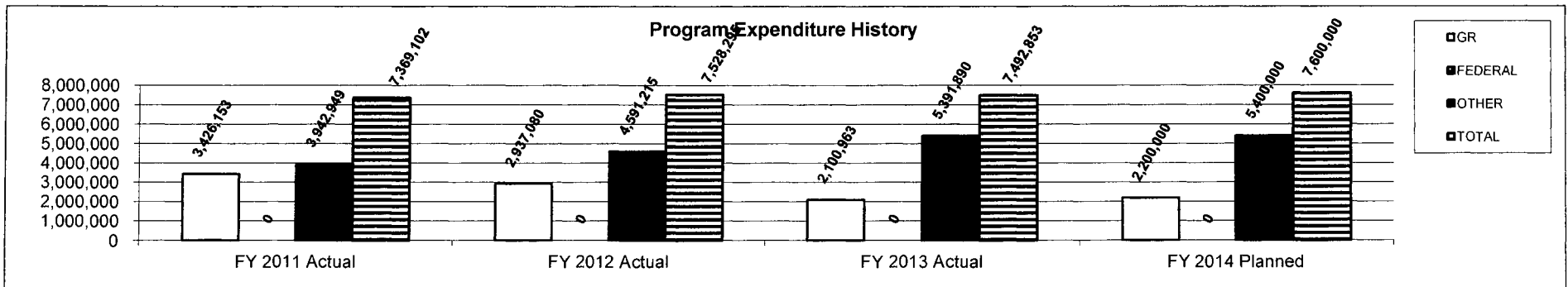
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Registration | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$159.36 | \$162.57 | \$162.27 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of registrations produced | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Motor Vehicle - Annual (in millions) | 1.69 | 1.75 | 1.71 |
| Motor Vehicle - Biennial (in millions) | 1.76 | 1.77 | 1.81 |
| Trailer | 360,749 | 356,596 | 339,895 |
| Marine craft | 120,365 | 127,020 | 119,179 |
| All-Terrain Vehicles | 25,284 | 26,329 | 28,156 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|------------------|------------------|----------------|----------------|----------|------------------|
| Program Name - Motor Vehicle Title | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Postage | MV/DL | Admin | Legal | Taxation | Total |
| GR | 124,084 | 1,402,936 | 113,898 | 63,215 | 0 | 1,704,133 |
| Federal | 0 | | | | | 0 |
| Other | 923,921 | 2,626,001 | 848,083 | 470,698 | 0 | 4,868,703 |
| Total | 1,048,005 | 4,028,937 | 961,981 | 533,913 | 0 | 6,572,836 |

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

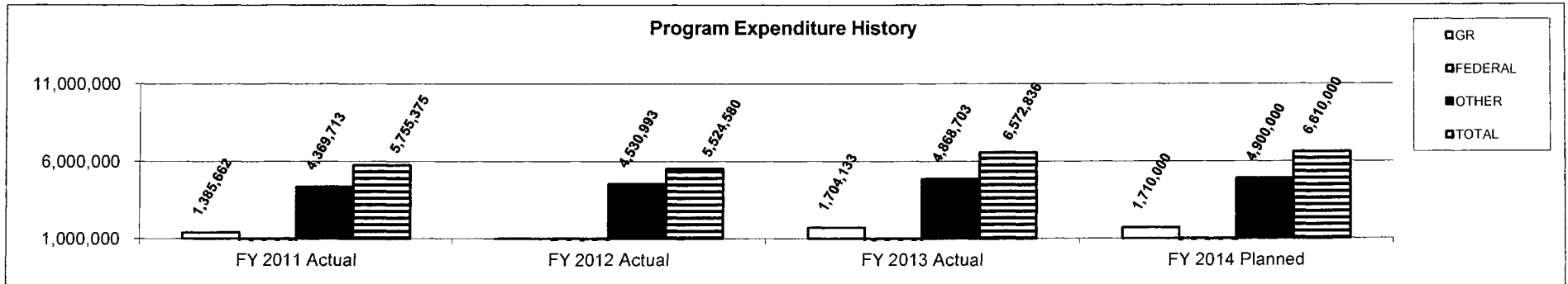
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Title | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$587.95 | \$633.46 | \$639.85 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of titles produced (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 1.80 | 1.97 | 1.95 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|---------|----------|---------|---------|---------|---------|
| Program Name - Motor Vehicle Dealer Registration | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services | | | | | | |
| | MV/DL | Taxation | Admin | Legal | Postage | Total |
| GR | 64,226 | | | | | 64,226 |
| Federal | | | | | | 0 |
| Other | 178,666 | 0 | 101,633 | 287,498 | 15,028 | 582,825 |
| Total | 242,892 | 0 | 101,633 | 287,498 | 15,028 | 647,051 |

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

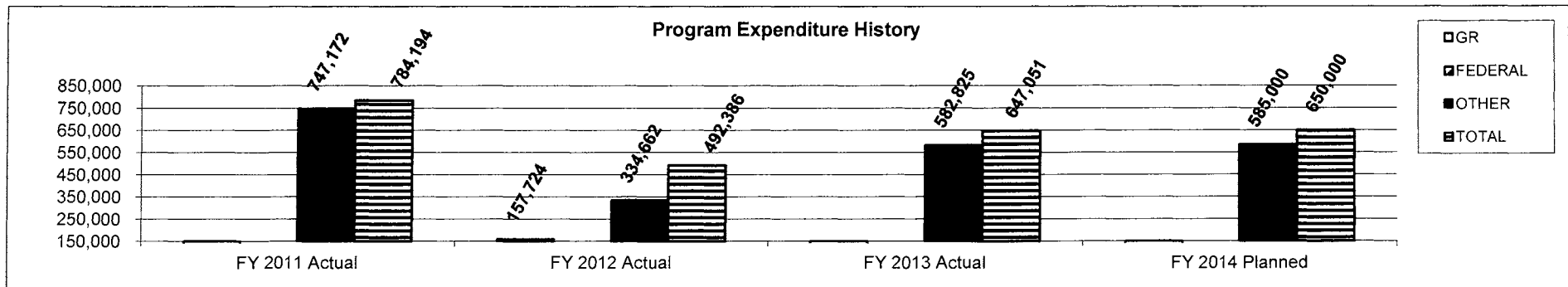
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Total revenue collected

| FY 2011 | FY 2012 | FY 2013 |
|-----------|-------------|-------------|
| Actual | Actual | Actual |
| \$933,655 | \$1,033,330 | \$1,005,882 |

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 6,345 | 5,926 | 5,885 |

7d. Provide a customer satisfaction measure, if available.

N/A

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| LEGAL SERVICES | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 1,391,044 | 33.45 | 1,394,061 | 36.75 | 1,467,405 | 38.75 | 1,467,405 | 38.75 | |
| DEPT OF REVENUE | 91,992 | 2.46 | 205,168 | 5.00 | 205,168 | 5.00 | 205,168 | 5.00 | |
| MOTOR VEHICLE COMMISSION | 257,089 | 6.29 | 467,849 | 11.00 | 467,849 | 11.00 | 467,849 | 11.00 | |
| TOBACCO CONTROL SPECIAL | 26,544 | 0.71 | 41,040 | 0.00 | 41,040 | 0.00 | 41,040 | 0.00 | |
| TOTAL - PS | 1,766,669 | 42.91 | 2,108,118 | 52.75 | 2,181,462 | 54.75 | 2,181,462 | 54.75 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 129,429 | 0.00 | 144,334 | 0.00 | 154,334 | 0.00 | 154,334 | 0.00 | |
| DEPT OF REVENUE | 136,577 | 0.00 | 211,154 | 0.00 | 211,154 | 0.00 | 211,154 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 30,336 | 0.00 | 28,118 | 0.00 | 28,118 | 0.00 | 28,118 | 0.00 | |
| TOBACCO CONTROL SPECIAL | 3,062 | 0.00 | 3,323 | 0.00 | 3,323 | 0.00 | 3,323 | 0.00 | |
| TOTAL - EE | 299,404 | 0.00 | 386,929 | 0.00 | 396,929 | 0.00 | 396,929 | 0.00 | |
| TOTAL | 2,066,073 | 42.91 | 2,495,047 | 52.75 | 2,578,391 | 54.75 | 2,578,391 | 54.75 | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 9,288 | 0.00 | 9,288 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 1,250 | 0.00 | 1,250 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 2,750 | 0.00 | 2,750 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 13,288 | 0.00 | 13,288 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 13,288 | 0.00 | 13,288 | 0.00 | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 20,304 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,839 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,471 | 0.00 | |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 564 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 30,178 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 30,178 | 0.00 | |

1/22/14 6:34

im_disummary

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| LEGAL SERVICES | | | | | | | | | |
| LEGAL SERVICES DIV FEDERAL PS - 1860003 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 29,132 | 0.00 | 29,132 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 29,132 | 0.00 | 29,132 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 29,132 | 0.00 | 29,132 | 0.00 | |
| CTIB VEHICLES - 1860005 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 90,500 | 0.00 | 0 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 90,500 | 0.00 | 0 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 90,500 | 0.00 | 0 | 0.00 | |
| GRAND TOTAL | \$2,066,073 | 42.91 | \$2,495,047 | 52.75 | \$2,711,311 | 54.75 | \$2,650,989 | 54.75 | |

CORE DECISION ITEM

| | | | | | | | | | |
|---|-----------|---------|---------|-----------|---|-----------|---------|---------|-----------|
| Department of Revenue | | | | | Budget Unit 86130C | | | | |
| Division of Legal Services | | | | | | | | | |
| Core - Legal Services Division | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 1,467,405 | 205,168 | 508,889 | 2,181,462 | PS | 1,467,405 | 205,168 | 508,889 | 2,181,462 |
| EE | 154,334 | 211,154 | 31,441 | 396,929 | EE | 154,334 | 211,154 | 31,441 | 396,929 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 1,621,739 | 416,322 | 540,330 | 2,578,391 | Total | 1,621,739 | 416,322 | 540,330 | 2,578,391 |
| FTE | 38.75 | 5.00 | 11.00 | 54.75 | FTE | 38.75 | 5.00 | 11.00 | 54.75 |
| Est. Fringe | 796,654 | 111,386 | 276,276 | 1,184,316 | Est. Fringe | 796,654 | 111,386 | 276,276 | 1,184,316 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984) | | | | | Other Funds: Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| The Legal Services Division ensures the Department's compliance with law and internal policies. The Division performs support functions to increase the effectiveness of revenue collection programs in the Department. | | | | | | | | | |
| The Division advises the Director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contract license offices. | | | | | | | | | |
| The Division receives federal grants from the Missouri Department of Transportation's Highway Safety Division and Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations. | | | | | | | | | |
| Additional divisional costs are included in the Highway Collections budget unit. | | | | | | | | | |

CORE DECISION ITEM

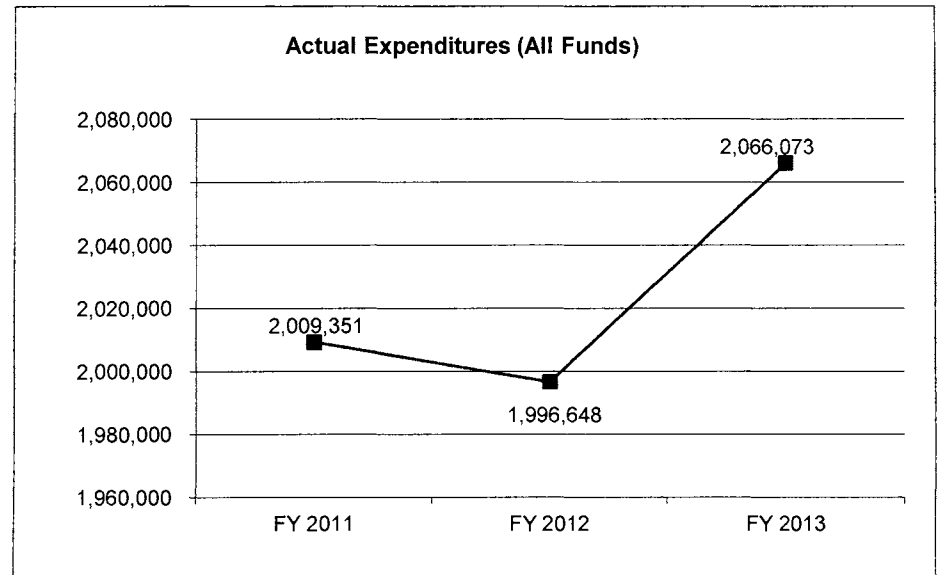
| | |
|---------------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>86130C</u> |
| Division of Legal Services | |
| Core - Legal Services Division | |

3. PROGRAM LISTING (list programs included in this core funding)

| | |
|-----------------------|---|
| Corporate Tax Program | Driver License Program |
| Fuel Tax Program | Motor Vehicle Dealer Registration Program |
| Personal Tax Program | Motor Vehicle Registration Program |
| Property Tax Program | Motor Vehicle Title Program |
| Sales Tax Program | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,327,668 | 2,478,818 | 2,530,790 | 2,495,047 |
| Less Reverted (All Funds) | (93,661) | (46,495) | (47,030) | 0 |
| Budget Authority (All Funds) | 2,234,007 | 2,432,323 | 2,483,760 | 2,495,047 |
| Actual Expenditures (All Funds) | 2,009,351 | 1,996,648 | 2,066,073 | 0 |
| Unexpended (All Funds) | 224,656 | 435,675 | 417,687 | 2,495,047 |
| Unexpended, by Fund: | | | | |
| General Revenue | 158 | 714 | 152 | 0 |
| Federal | 103,978 | 206,880 | 190,185 | 0 |
| Other | 120,520 | 228,077 | 227,350 | 0 |
| | (1) | (1), (2), (3) | (1), (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Additional divisional costs are included in the Department's Highway Collections budget unit.
- (2) Federal Fund expense and equipment appropriation increased \$160,000.
- (3) Motor Vehicle Commission Fund appropriations limited due to insufficient cash balance.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
LEGAL SERVICES**

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------|--|----|-------------------------|--------------|------------------|----------------|----------------|------------------|--|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | PS | 52.75 | 1,394,061 | 205,168 | 508,889 | 2,108,118 | |
| | | | | EE | 0.00 | 144,334 | 211,154 | 31,441 | 386,929 | |
| | | | | Total | 52.75 | 1,538,395 | 416,322 | 540,330 | 2,495,047 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| Transfer In | 1838 1739 | | PS | 2.00 | | 73,344 | 0 | 0 | 73,344 | Transfer of post issuance tax credit compliance functions from the Department of Economic Development (Executive Order 13-02). |
| Transfer In | 1838 1740 | | EE | 0.00 | | 10,000 | 0 | 0 | 10,000 | Transfer of post issuance tax credit compliance functions from the Department of Economic Development (Executive Order 13-02). |
| Core Reallocation | 1424 1739 | | PS | 0.00 | | 0 | 0 | 0 | (0) | Core reallocations. |
| NET DEPARTMENT CHANGES | | | | | 2.00 | 83,344 | 0 | 0 | 83,344 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | PS | 54.75 | 1,467,405 | 205,168 | 508,889 | 2,181,462 | |
| | | | | EE | 0.00 | 154,334 | 211,154 | 31,441 | 396,929 | |
| | | | | Total | 54.75 | 1,621,739 | 416,322 | 540,330 | 2,578,391 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | PS | 54.75 | 1,467,405 | 205,168 | 508,889 | 2,181,462 | |

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LEGAL SERVICES

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------|-----------|---------|---------|-----------|-------------|
| GOVERNOR'S RECOMMENDED CORE | EE | 0.00 | 154,334 | 211,154 | 31,441 | 396,929 | |
| | Total | 54.75 | 1,621,739 | 416,322 | 540,330 | 2,578,391 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LEGAL SERVICES | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 30,431 | 0.89 | 66,557 | 1.74 | 66,557 | 1.74 | 66,557 | 1.74 |
| OFFICE SUPPORT ASST (KEYBRD) | 9,828 | 0.38 | 19,301 | 1.20 | 19,301 | 1.20 | 19,301 | 1.20 |
| SR OFC SUPPORT ASST (KEYBRD) | 138,695 | 5.23 | 125,749 | 4.40 | 98,001 | 4.06 | 98,001 | 4.06 |
| AUDITOR I | 0 | 0.00 | 29,421 | 1.00 | 29,421 | 1.00 | 29,421 | 1.00 |
| EXECUTIVE II | 14,078 | 0.41 | 13,288 | 0.38 | 13,288 | 0.38 | 13,288 | 0.38 |
| ADMINISTRATIVE ANAL II | 25,304 | 0.70 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR II | 520,372 | 13.48 | 692,627 | 16.40 | 692,627 | 16.40 | 692,627 | 16.40 |
| INVESTIGATOR III | 163,272 | 3.12 | 132,214 | 3.00 | 132,214 | 3.00 | 132,214 | 3.00 |
| REVENUE PROCESSING TECH III | 138,740 | 4.79 | 146,250 | 5.48 | 146,250 | 5.48 | 146,250 | 5.48 |
| MARKETING SPECIALIST II | 0 | 0.00 | 0 | 0.00 | 73,344 | 2.00 | 73,344 | 2.00 |
| INVESTIGATION MGR B3 | 67,769 | 1.07 | 28,884 | 0.50 | 28,884 | 0.50 | 28,884 | 0.50 |
| DIVISION DIRECTOR | 34,400 | 0.40 | 100 | 0.00 | 27,848 | 0.34 | 27,848 | 0.34 |
| ASSOCIATE COUNSEL | 122,797 | 2.62 | 224,190 | 3.80 | 224,190 | 3.80 | 224,190 | 3.80 |
| PARALEGAL | 39,860 | 1.38 | 42,037 | 1.38 | 42,037 | 1.38 | 42,037 | 1.38 |
| LEGAL COUNSEL | 72,482 | 1.70 | 329,434 | 6.85 | 329,434 | 6.85 | 329,434 | 6.85 |
| SENIOR COUNSEL | 84,166 | 1.51 | 68,849 | 2.84 | 68,849 | 2.84 | 68,849 | 2.84 |
| MANAGING COUNSEL | 207,414 | 3.09 | 152,277 | 3.00 | 152,277 | 3.00 | 152,277 | 3.00 |
| APPELLATE COUNSEL | 43,631 | 0.95 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 34,539 | 0.78 | 20,544 | 0.40 | 20,544 | 0.40 | 20,544 | 0.40 |
| SPECIAL ASST OFFICE & CLERICAL | 18,803 | 0.41 | 16,396 | 0.38 | 16,396 | 0.38 | 16,396 | 0.38 |
| SERGEANT | 88 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 1,766,669 | 42.91 | 2,108,118 | 52.75 | 2,181,462 | 54.75 | 2,181,462 | 54.75 |
| TRAVEL, IN-STATE | 24,435 | 0.00 | 26,625 | 0.00 | 32,165 | 0.00 | 32,165 | 0.00 |
| TRAVEL, OUT-OF-STATE | 14,656 | 0.00 | 12,723 | 0.00 | 14,009 | 0.00 | 14,009 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 113,910 | 0.00 | 250,801 | 0.00 | 260,801 | 0.00 | 260,801 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 27,015 | 0.00 | 22,061 | 0.00 | 23,741 | 0.00 | 23,741 | 0.00 |
| COMMUNICATION SERV & SUPP | 17,741 | 0.00 | 19,716 | 0.00 | 21,210 | 0.00 | 21,210 | 0.00 |
| PROFESSIONAL SERVICES | 8,967 | 0.00 | 30,246 | 0.00 | 20,246 | 0.00 | 20,246 | 0.00 |
| M&R SERVICES | 6,116 | 0.00 | 15,002 | 0.00 | 15,002 | 0.00 | 15,002 | 0.00 |
| COMPUTER EQUIPMENT | 2,028 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 61,713 | 0.00 | 1,101 | 0.00 | 1,101 | 0.00 | 1,101 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|----------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LEGAL SERVICES | | | | | | | | |
| CORE | | | | | | | | |
| OFFICE EQUIPMENT | 3,445 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| OTHER EQUIPMENT | 18,031 | 0.00 | 100 | 0.00 | 600 | 0.00 | 600 | 0.00 |
| BUILDING LEASE PAYMENTS | 15 | 0.00 | 1,000 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 253 | 0.00 | 52 | 0.00 | 52 | 0.00 | 52 | 0.00 |
| MISCELLANEOUS EXPENSES | 1,079 | 0.00 | 7,501 | 0.00 | 7,251 | 0.00 | 7,251 | 0.00 |
| TOTAL - EE | 299,404 | 0.00 | 386,929 | 0.00 | 396,929 | 0.00 | 396,929 | 0.00 |
| GRAND TOTAL | \$2,066,073 | 42.91 | \$2,495,047 | 52.75 | \$2,578,391 | 54.75 | \$2,578,391 | 54.75 |
| GENERAL REVENUE | \$1,520,473 | 33.45 | \$1,538,395 | 36.75 | \$1,621,739 | 38.75 | \$1,621,739 | 38.75 |
| FEDERAL FUNDS | \$228,569 | 2.46 | \$416,322 | 5.00 | \$416,322 | 5.00 | \$416,322 | 5.00 |
| OTHER FUNDS | \$317,031 | 7.00 | \$540,330 | 11.00 | \$540,330 | 11.00 | \$540,330 | 11.00 |

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Corporate Tax
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

| | Legal | Taxation | Admin | Postage | MV/DL | Total |
|--------------|----------------|------------------|----------------|---------------|----------|------------------|
| GR | 187,198 | 1,809,290 | 174,195 | 64,684 | 0 | 2,235,367 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 187,198 | 1,809,290 | 174,195 | 64,684 | 0 | 2,235,367 |

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and California to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

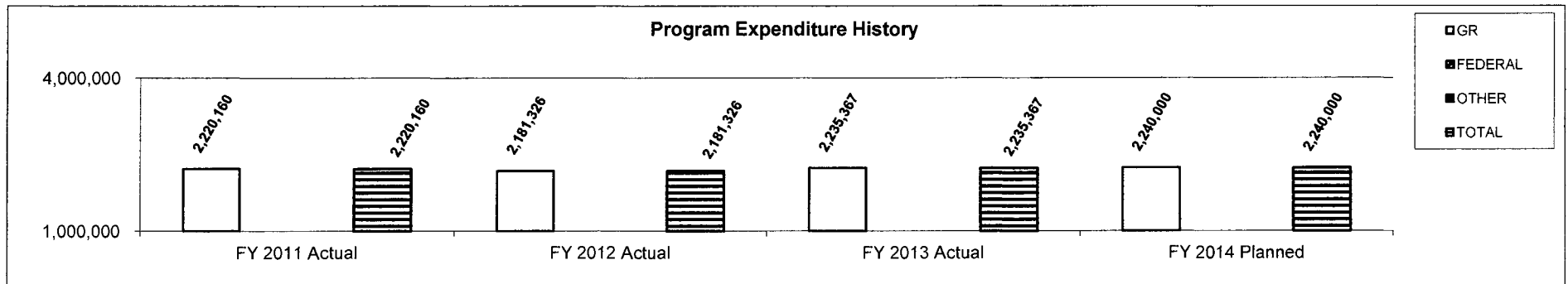
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Corporate Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (millions) (net of refunds) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$385.6 | \$340.5 | \$415.5 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of returns processed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 160,479 | 165,599 | 164,167 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | |
|---|---------|----------|--------|---------|---------|
| Program Name - Fuel Tax | | | | | |
| Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage | | | | | |
| | Legal | Taxation | Admin | Postage | Total |
| GR | | | | | |
| FEDERAL | | | | | |
| OTHER | 174,009 | 218,823 | 28,054 | 7,187 | 428,073 |
| TOTAL | 174,009 | 218,823 | 28,054 | 7,187 | 428,073 |

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

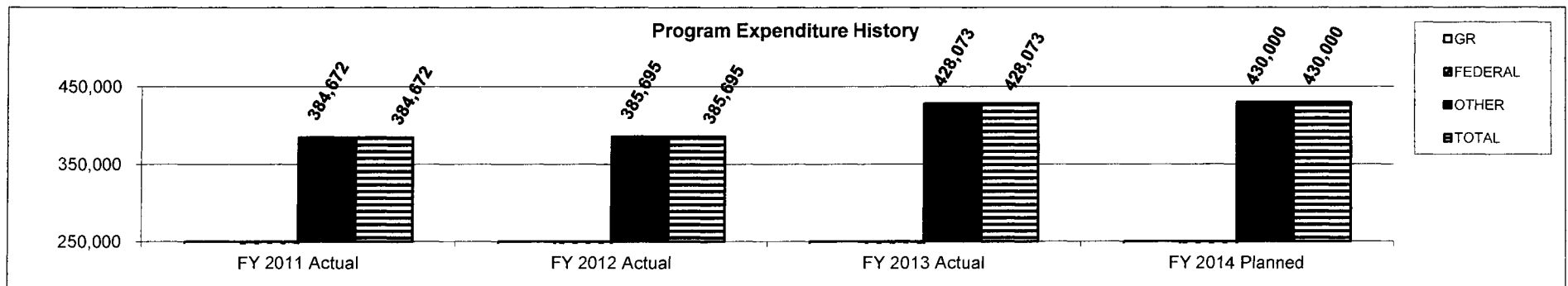
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Fuel Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (millions) (before refunds) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$719.7 | \$708.1 | \$708.2 |
| 7b. Provide an efficiency measure. | | | |
| Number of days from receipt to deposit | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 1.0 | 1.0 | 1.0 |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of returns filed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Paper | 7,697 | 7,433 | 7,043 |
| EDI | 1,315 | 1,453 | 1,667 |
| Total | 9,012 | 8,886 | 8,710 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

| | Legal | Taxaton | Admin | Postage | MV/DL | Total |
|---------|---------|-----------|-----------|-----------|-------|------------|
| GR | 995,667 | 6,014,304 | 1,273,602 | 2,016,300 | 0 | 10,299,873 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 995,667 | 6,014,304 | 1,273,602 | 2,016,300 | 0 | 10,299,873 |

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

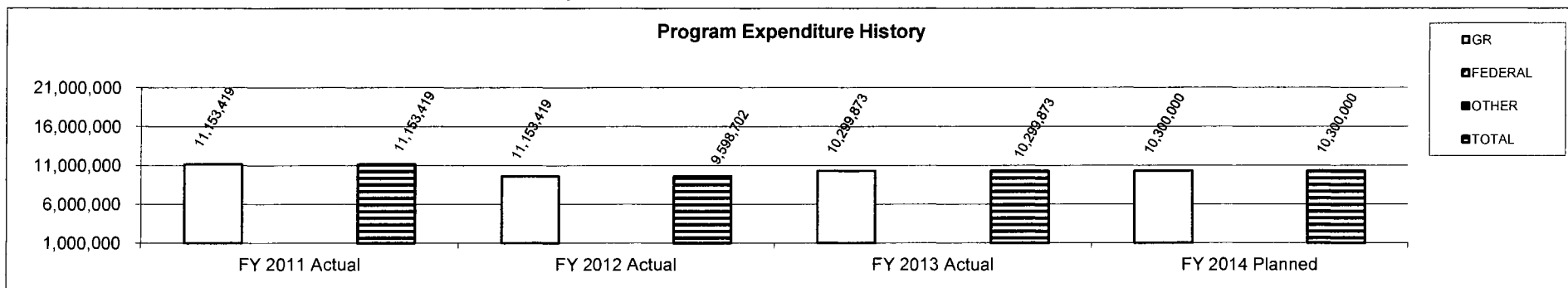
No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History



PROGRAM DESCRIPTION

| | | | | | | | | | | | | | | | | | | | | | | | |
|--|---------|---------|---------|--|---------|---------|---------|--|--------|--------|--------|-------|-------|-------|-------|-------|------|------|------|------------|------|------|------|
| Department of Revenue | | | | | | | | | | | | | | | | | | | | | | | |
| Program Name - Personal Tax | | | | | | | | | | | | | | | | | | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | | | | | | | | | | | | | | | | | | |
| 6. What are the sources of the "Other " funds? N/A Footnote - The FY2011, FY2012 and FY2013 Actual and FY2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007 | | | | | | | | | | | | | | | | | | | | | | | |
| 7a. Provide an effectiveness measure. Revenue generated (net of refunds) (in billions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2011</td> <td style="text-align: center;">FY 2012</td> <td style="text-align: center;">FY 2013</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td></td> <td style="text-align: center; border-top: 1px solid black;">\$4.6</td> <td style="text-align: center; border-top: 1px solid black;">\$4.9</td> <td style="text-align: center; border-top: 1px solid black;">\$5.4</td> </tr> </table> | | | | | FY 2011 | FY 2012 | FY 2013 | | Actual | Actual | Actual | | \$4.6 | \$4.9 | \$5.4 | | | | | | | | |
| | FY 2011 | FY 2012 | FY 2013 | | | | | | | | | | | | | | | | | | | | |
| | Actual | Actual | Actual | | | | | | | | | | | | | | | | | | | | |
| | \$4.6 | \$4.9 | \$5.4 | | | | | | | | | | | | | | | | | | | | |
| 7b. Provide an efficiency measure. N/A | | | | | | | | | | | | | | | | | | | | | | | |
| 7c. Provide the number of clients/individuals served, if applicable. Number of individual income tax returns processed (in millions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2011</td> <td style="text-align: center;">FY 2012</td> <td style="text-align: center;">FY 2013</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: center; border-top: 1px solid black;">2.91</td> <td style="text-align: center; border-top: 1px solid black;">2.97</td> <td style="text-align: center; border-top: 1px solid black;">2.94</td> </tr> <tr> <td style="padding-left: 20px;">Paper</td> <td style="text-align: center;">0.86</td> <td style="text-align: center;">0.78</td> <td style="text-align: center;">0.69</td> </tr> <tr> <td style="padding-left: 20px;">Electronic</td> <td style="text-align: center;">2.05</td> <td style="text-align: center;">2.19</td> <td style="text-align: center;">2.25</td> </tr> </table> | | | | | FY 2011 | FY 2012 | FY 2013 | | Actual | Actual | Actual | Total | 2.91 | 2.97 | 2.94 | Paper | 0.86 | 0.78 | 0.69 | Electronic | 2.05 | 2.19 | 2.25 |
| | FY 2011 | FY 2012 | FY 2013 | | | | | | | | | | | | | | | | | | | | |
| | Actual | Actual | Actual | | | | | | | | | | | | | | | | | | | | |
| Total | 2.91 | 2.97 | 2.94 | | | | | | | | | | | | | | | | | | | | |
| Paper | 0.86 | 0.78 | 0.69 | | | | | | | | | | | | | | | | | | | | |
| Electronic | 2.05 | 2.19 | 2.25 | | | | | | | | | | | | | | | | | | | | |
| 7d. Provide a customer satisfaction measure, if available. N/A | | | | | | | | | | | | | | | | | | | | | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|--------|----------|--------|---------|-------|---------|
| Program Name - Property Tax Credit | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Legal | Taxation | Admin | Postage | MV/DL | Total |
| GR | 21,224 | 811,452 | 91,161 | 15,028 | 0 | 938,865 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 21,224 | 811,452 | 91,161 | 15,028 | 0 | 938,865 |

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

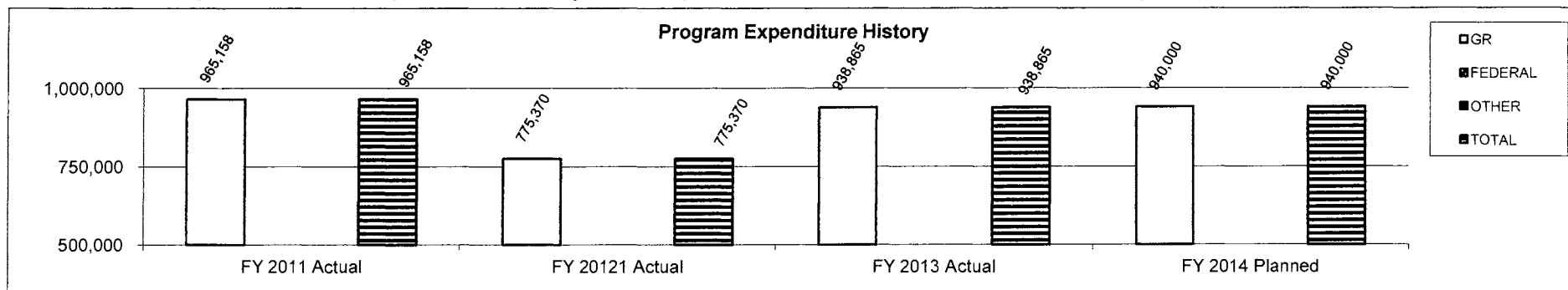
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Property Tax Credit | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| N/A | | | |
| 7b. Provide an efficiency measure. | | | |
| Number of days to process claims | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Paper | 3.5 | 2.90 | 3.14 |
| Electronic | 3.5 | 2.90 | 3.14 |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of claims processed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 246,227 | 246,592 | 256,919 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| | | | | | | |
|--|--------------|-----------------|--------------|----------------|--------------|--------------|
| Department of Revenue | | | | | | |
| Program Name - Sales and Use Tax | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Legal | Taxation | Admin | Postage | MV/DL | Total |
| GR | 921,896 | 10,620,370 | 1,337,474 | 453,209 | 0 | 13,332,949 |
| Federal | | | | | | 0 |
| Other | 182,546 | 557,168 | 264,835 | 89,741 | 0 | 1,094,290 |
| Total | 1,104,442 | 11,177,538 | 1,602,309 | 542,950 | 0 | 14,427,239 |

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

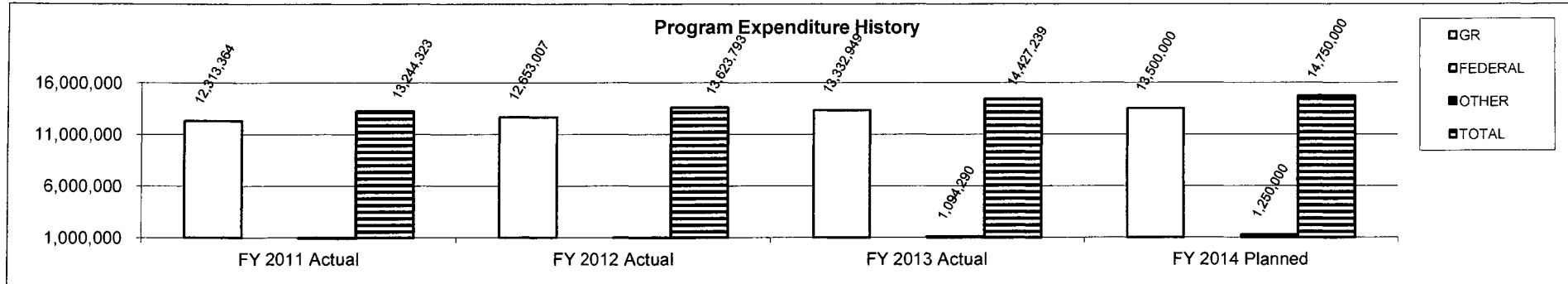
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| \$1.80 | \$1.86 | \$1.89 |

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 1.51 | 1.05 | 0.69 |

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 773,130 | 759,801 | 730,340 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|-----------|-----------|---------|---------|----------|-----------|
| Program Name - Driver License | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Legal | MV/DL | Admin | Postage | Taxation | Total |
| GR | 341,211 | 2,418,027 | 52,017 | 100,257 | 0 | 2,911,512 |
| Federal | 228,569 | 990,743 | 0 | 0 | 0 | 1,219,312 |
| Other | 2,540,640 | 1,340,149 | 387,314 | 746,510 | 0 | 5,014,613 |
| Total | 3,110,420 | 4,748,919 | 439,331 | 846,767 | 0 | 9,145,437 |

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031, Section 304.070; Section 304.351, Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046, Section 577.041, Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

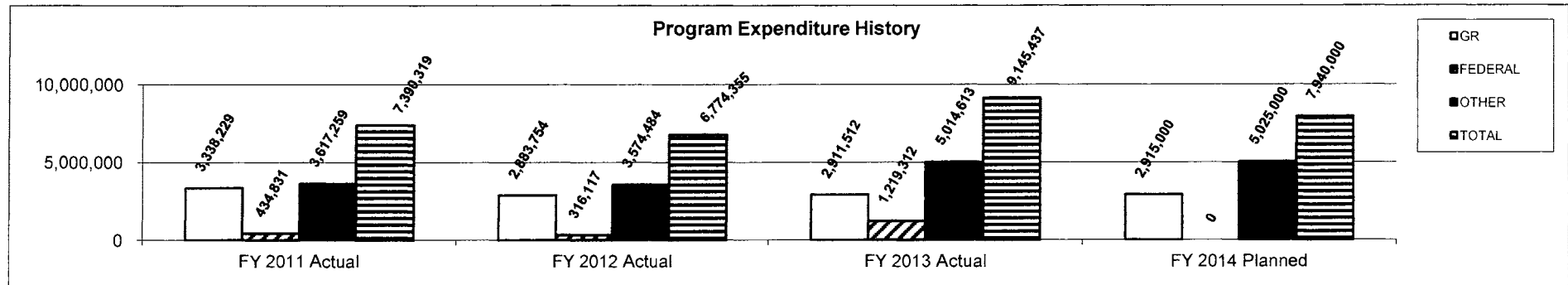
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|-----------|-----------|-----------|
| Department of Revenue | | | |
| Program Name - Driver License | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Issuance | \$13.4 | \$16.6 | \$15.0 |
| Reinstatement | \$2.1 | \$2.1 | \$2.0 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of licenses produced | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Initial | 385,550 | 360,279 | 343,242 |
| Renewal | 603,143 | 821,038 | 711,287 |
| Non-driver | 171,509 | 199,025 | 273,606 |
| Duplicate | 235,783 | 237,499 | 232,595 |
| Total | 1,395,985 | 1,617,841 | 1,560,730 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|---------|---------|---------|---------|----------|---------|
| Program Name - Motor Vehicle Dealer Registration | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services | | | | | | |
| | Legal | MV/DL | Admin | Postage | Taxation | Total |
| GR | | 64,226 | | | | 64,226 |
| Federal | | | | | | 0 |
| Other | 287,498 | 178,666 | 101,633 | 15,028 | | 582,825 |
| Total | 287,498 | 242,892 | 101,633 | 15,028 | 0 | 647,051 |

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

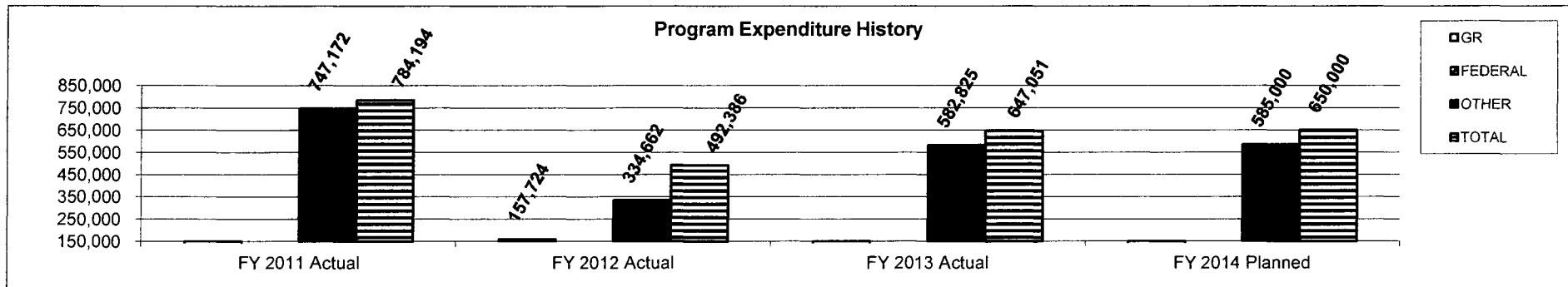
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Total revenue collected

| FY 2011 | FY 2012 | FY 2013 |
|-----------|-------------|-------------|
| Actual | Actual | Actual |
| \$933,655 | \$1,033,330 | \$1,005,882 |

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 6,345 | 5,926 | 5,885 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|---------|-----------|---------|-----------|----------|-----------|
| Program Name - Motor Vehicle Registration | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Legal | MV/DL | Admin | Postage | Taxation | Total |
| GR | 14,229 | 1,782,077 | 75,520 | 229,137 | 0 | 2,100,963 |
| Federal | 0 | | | | | 0 |
| Other | 105,945 | 3,017,489 | 562,311 | 1,706,145 | 0 | 5,391,890 |
| Total | 120,174 | 4,799,566 | 637,831 | 1,935,282 | 0 | 7,492,853 |

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

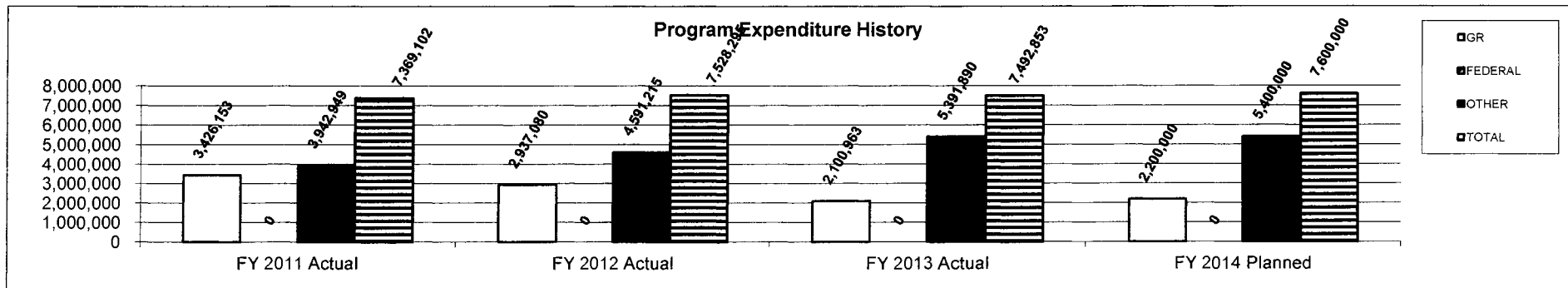
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Registration | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$159.36 | \$162.57 | \$162.27 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of registrations produced | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Motor Vehicle - Annual (in millions) | 1.69 | 1.75 | 1.71 |
| Motor Vehicle - Biennial (in millions) | 1.76 | 1.77 | 1.81 |
| Trailer | 360,749 | 356,596 | 339,895 |
| Marine craft | 120,365 | 127,020 | 119,179 |
| All-Terrain Vehicles | 25,284 | 26,329 | 28,156 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|----------------|------------------|----------------|------------------|----------|------------------|
| Program Name - Motor Vehicle Title | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Legal | MV/DL | Admin | Postage | Taxation | Total |
| GR | 63,215 | 1,402,936 | 113,898 | 124,084 | 0 | 1,704,133 |
| Federal | | | | | | 0 |
| Other | 470,698 | 2,626,001 | 848,083 | 923,921 | 0 | 4,868,703 |
| Total | 533,913 | 4,028,937 | 961,981 | 1,048,005 | 0 | 6,572,836 |

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

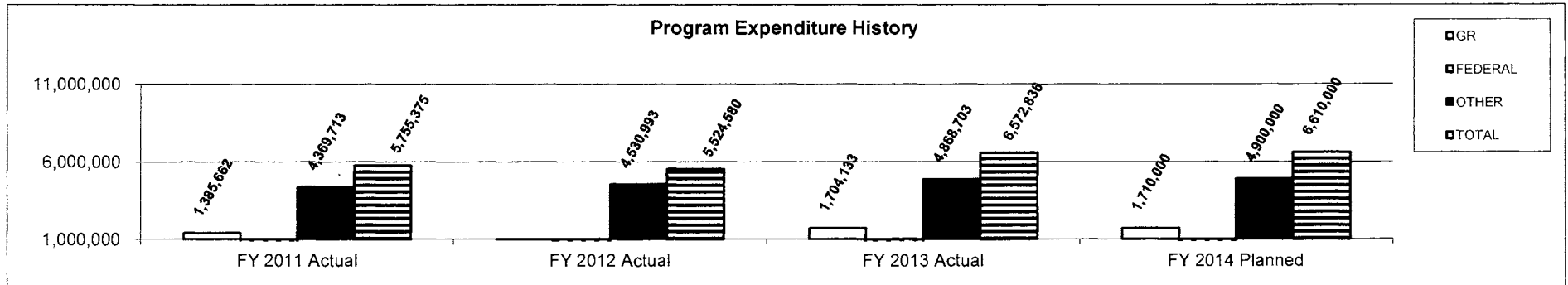
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Title | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$587.95 | \$633.46 | \$639.85 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of titles produced (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 1.80 | 1.97 | 1.95 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

NEW DECISION ITEM
RANK: 7 OF 13

| | |
|---|---------------------------|
| Department of Revenue | Budget Unit <u>86130C</u> |
| Division of Legal Services | |
| DI Name: Legal Services Division Federal PS | DI# 1860003 |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 29,132 | 0 | 29,132 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 29,132 | 0 | 29,132 |

| | | | | |
|-----|------|------|------|------|
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|

| | | | | |
|-------------|---|--------|---|--------|
| Est. Fringe | 0 | 15,816 | 0 | 15,816 |
|-------------|---|--------|---|--------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Federal Funds (0132)

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 29,132 | 0 | 29,132 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 29,132 | 0 | 29,132 |

| | | | | |
|-----|------|------|------|------|
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|-----|------|------|------|------|

| | | | | |
|-------------|---|--------|---|--------|
| Est. Fringe | 0 | 15,816 | 0 | 15,816 |
|-------------|---|--------|---|--------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Federal Funds (0132)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Legal Services Division uses its federal fund appropriation authority to administer federal grants received from MoDOT's Highway Safety Division and Federal Highway Administration. The General Counsel Office receives grants from MoDOT's Highway Safety Division for an attorney and paralegal to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The Compliance and Investigation Bureau (CIB) receives grants from the Federal Highway Administration for motor fuel tax enforcement.

NEW DECISION ITEM
RANK: 7 OF 13

| | | |
|--|--------------------|---------------|
| Department of Revenue | Budget Unit | 86130C |
| Division of Legal Services | | |
| DI Name: Legal Services Division Federal PS | DI# 1860003 | |

On July 18, 2013, the CIB was awarded a grant from the National Highway Traffic Safety Administration for 24 months totaling \$61,439. The grant allows CIB to conduct investigations involving odometer and title fraud. The grant also allows CIB to provide training to local, county, and state law enforcement agencies regarding odometer and title fraud. The grant includes \$13,238 for agent overtime.

The CIB also received a federal grant in January 2013 from the Federal Highway Administration for motor fuel tax enforcement. The total grant award was \$250,000 and expires on September 30, 2015. This grant provides for one FTE dedicated to motor fuel tax enforcement and investigations and overtime.

The current federal fund personal service ceiling is \$205,168 and is insufficient to cover the awarded grants.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The GCO renewed its grant from MoDOT's Highway Safety Division since 2010. The current federal fund personal service ceiling is \$205,168 and is insufficient to cover the awarded grants and potential renewed grants.

| | <u>Grant</u> | <u>Award Date</u> | <u>Expiration Date</u> | |
|--|---------------------------------|-------------------|------------------------|--------------------------|
| FY15 Core Request - Legal Services Federal Fund Personal Service Authority | | | | \$205,168 |
| | GCO Attorney/Legal Asst Project | 10/1/2013 | 9/30/2014 ** | (\$123,087) |
| | CIB Motor Fuel Enforcement 011 | 1/1/2013 | 9/30/2015 | (\$97,975) |
| | CIB Odometer/Title Fraud | 7/18/2013 | 7/31/2015 | <u>(\$13,238)</u> |
| Total Over Appropriation Authority | | | | <u>(\$29,132)</u> |

** Renewable

NEW DECISION ITEM
RANK: 7 OF 13

| Department of Revenue | | | | Budget Unit <u>86130C</u> | | | | | |
|---|---------------------------|-----------------------|----------------------------|---------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Division of Legal Services | | | | | | | | | |
| DI Name: Legal Services Division Federal PS | | | | DI# 1860003 | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| | | | 29,132 | | | | 0 | 0.0 | |
| | | | 29,132 | | | | 29,132 | 0.0 | |
| Total PS | 0 | 0.0 | 29,132 | 0.0 | 0 | 0.0 | 29,132 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | 0 | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 29,132 | 0.0 | 0 | 0.0 | 29,132 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 7 OF 13

| Department of Revenue | | Budget Unit <u>86130C</u> | | | | | | | |
|---|--------------------------|---------------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division of Legal Services | | | | | | | | | |
| DI Name: Legal Services Division Federal PS | | DI# 1860003 | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | 29,132 | | | | 29,132 | 0.0 | |
| Total PS | 0 | 0.0 | 29,132 | 0.0 | 0 | 0.0 | 29,132 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 29,132 | 0.0 | 0 | 0.0 | 29,132 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 7 OF 13

Department of Revenue
Division of Legal Services
DI Name: Legal Services Division Federal PS DI# 1860003

Budget Unit 86130C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|---------|---------|---------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LEGAL SERVICES | | | | | | | | |
| LEGAL SERVICES DIV FEDERAL PS - 1860003 | | | | | | | | |
| INVESTIGATOR II | 0 | 0.00 | 0 | 0.00 | 29,132 | 0.00 | 29,132 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 29,132 | 0.00 | 29,132 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$29,132 | 0.00 | \$29,132 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$29,132 | 0.00 | \$29,132 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 9 OF 1

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>86130C</u> |
| Division of Legal Services | |
| DI Name: Criminal Tax Investigation Vehicles | DI# 1860005 |

1. AMOUNT OF REQUEST

| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
|--|---------------|----------|----------|---------------|--|----------|----------|----------|----------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 90,500 | 0 | 0 | 90,500 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 90,500 | 0 | 0 | 90,500 | Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|---|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input checked="" type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue's Criminal Tax Investigation Bureau (CTIB) currently manages a fleet of nine vehicles. These vehicles enable CTIB to carry out its mission to conduct complex financial crime investigations in the areas of sales, withholding, and income taxes. Special agents assigned to CTIB utilize the vehicles to participate in interviews of suspects and witnesses, surveillance, search warrants, meetings with prosecutors and other law enforcement agencies, and general investigative duties. The results of CTIB's investigative actions include holding those who violate state laws accountable through the judicial system, as well as enhanced voluntary compliance through publicizing successful investigations. CTIB actively pursues monetary judgments for evaded taxes and provides the state with the necessary deterrent factor for those who consider evading taxes.

NEW DECISION ITEM

RANK: 9 OF 1

| | | | | | | |
|--|----------------------------------|-----------------------|------------|----------|------------|----------|
| Department of Revenue | Budget Unit <u>86130C</u> | | | | | |
| Division of Legal Services | | | | | | |
| DI Name: Criminal Tax Investigation Vehicles | DI# 1860005 | | | | | |
| <p>Two vehicles in the current fleet have excessive mileage, 165,277 and 122,723. The cost of maintenance and repair is expected to dramatically increase each year to keep the vehicles in safe working order</p> <p>CTIB currently has 17 special agents and two criminal analysts that utilize the bureau's vehicles. The Kansas City, St. Louis, and Jefferson City offices each have two vehicles assigned to it, but are shared between five users. If CTIB assigned an additional vehicle to each office, the agents could engage in more activities resulting in more cases presented for prosecution.</p> | | | | | | |
| <p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> | | | | | | |
| <p>The statewide contract for Fiscal Year 2014 has not been awarded yet. The below cost estimates used the Fiscal Year 2013 statewide contract pricing schedule.</p> <table style="width:100%; margin-top: 20px;"> <tr> <td style="width:30%;">2013 Chevrolet Impala</td> <td style="width:10%;">\$18,100</td> <td style="width:5%;">x</td> <td style="width:20%;">5 vehicles</td> <td style="width:35%;">\$90,500</td> </tr> </table> | | 2013 Chevrolet Impala | \$18,100 | x | 5 vehicles | \$90,500 |
| 2013 Chevrolet Impala | \$18,100 | x | 5 vehicles | \$90,500 | | |

NEW DECISION ITEM
RANK: 9 OF 1

| Department of Revenue | | | | Budget Unit <u>86130C</u> | | | | | |
|---|---------------------------|-----------------------|----------------------------|---------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Division of Legal Services | | | | | | | | | |
| DI Name: Criminal Tax Investigation Vehicles | | | | DI# 1860005 | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 90,500 | | 0 | | 0 | | 90,500 | | 90,500 |
| | 90,500 | | 0 | | 0 | | 90,500 | | 90,500 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | 0 | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 90,500 | 0.0 | 0 | 0.0 | 0 | 0.0 | 90,500 | 0.0 | 90,500 |

NEW DECISION ITEM
RANK: 9 OF 1

| Department of Revenue | | | Budget Unit <u>86130C</u> | | | | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division of Legal Services | | | | | | | | | |
| DI Name: Criminal Tax Investigation Vehicles | | | DI# 1860005 | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 9 OF 1

Department of Revenue
Division of Legal Services
DI Name: Criminal Tax Investigation Vehicles DI# 1860005

Budget Unit 86130C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LEGAL SERVICES | | | | | | | | |
| CTIB VEHICLES - 1860005 | | | | | | | | |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 90,500 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 90,500 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$90,500 | 0.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$90,500 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |

|

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|--------------------|--------------|---------------------|--------------|---------------------|--------------|--------------------|--------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| ADMINISTRATION DIVISION | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 1,226,416 | 32.09 | 1,160,081 | 36.04 | 1,160,081 | 36.04 | 1,160,081 | 36.04 | |
| DEPT OF REVENUE | 32,457 | 1.02 | 52,209 | 1.74 | 52,209 | 1.74 | 52,209 | 1.74 | |
| CHILD SUPPORT ENFORCEMENT FUND | 24,698 | 0.78 | 25,079 | 0.88 | 25,079 | 0.88 | 25,079 | 0.88 | |
| TOTAL - PS | 1,283,571 | 33.89 | 1,237,369 | 38.66 | 1,237,369 | 38.66 | 1,237,369 | 38.66 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 210,416 | 0.00 | 216,110 | 0.00 | 216,110 | 0.00 | 216,110 | 0.00 | |
| DEPT OF REVENUE | 3,019,608 | 0.00 | 5,970,006 | 0.00 | 5,970,006 | 0.00 | 3,470,006 | 0.00 | |
| CHILD SUPPORT ENFORCEMENT FUND | 1,728,701 | 0.00 | 2,589,841 | 0.00 | 2,589,841 | 0.00 | 2,089,841 | 0.00 | |
| TOTAL - EE | 4,958,725 | 0.00 | 8,775,957 | 0.00 | 8,775,957 | 0.00 | 5,775,957 | 0.00 | |
| TOTAL | 6,242,296 | 33.89 | 10,013,326 | 38.66 | 10,013,326 | 38.66 | 7,013,326 | 38.66 | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 9,014 | 0.00 | 9,014 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 435 | 0.00 | 435 | 0.00 | |
| CHILD SUPPORT ENFORCEMENT FUND | 0 | 0.00 | 0 | 0.00 | 220 | 0.00 | 220 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 9,669 | 0.00 | 9,669 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 9,669 | 0.00 | 9,669 | 0.00 | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 16,075 | 0.00 | |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 723 | 0.00 | |
| CHILD SUPPORT ENFORCEMENT FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 347 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 17,145 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 17,145 | 0.00 | |
| GRAND TOTAL | \$6,242,296 | 33.89 | \$10,013,326 | 38.66 | \$10,022,995 | 38.66 | \$7,040,140 | 38.66 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | | | | | | | | |
|---|-----------|-----------|-----------|------------|---|-----------|-----------|-----------|-----------|
| Department of Revenue | | | | | Budget Unit 86135C | | | | |
| Division of Administration | | | | | | | | | |
| Core - Administration | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 1,160,081 | 52,209 | 25,079 | 1,237,369 | PS | 1,160,081 | 52,209 | 25,079 | 1,237,369 |
| EE | 216,110 | 5,970,006 | 2,589,841 | 8,775,957 | EE | 216,110 | 3,470,006 | 2,089,841 | 5,775,957 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 1,376,191 | 6,022,215 | 2,614,920 | 10,013,326 | Total | 1,376,191 | 3,522,215 | 2,114,920 | 7,013,326 |
| FTE | 36.04 | 1.74 | 0.88 | 38.66 | FTE | 36.04 | 1.74 | 0.88 | 38.66 |
| Est. Fringe | 629,808 | 28,344 | 13,615 | 671,768 | Est. Fringe | 629,808 | 28,344 | 13,615 | 671,768 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: Child Support Enforcement Fund (0169) | | | | | Other Funds: Child Support Enforcement Fund (0169) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>The Administration Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other governmental agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues, investing and collateralizing non-state revenue collections, accounts payable, and providing strong internal control by performing reconciliations and reviews, and preparing financial statements and reports.</p> <p>The division is also responsible for providing support to its employees through payroll processing, policy and employment law guidance, recruitment, reporting, training, and communication functions to maintain effective employee relations.</p> <p>The division provides service and support in the areas of form and policy administration, procurement, mail processing, archiving, stores, delivery services, and coordinates Department leasing. The division manages cigarette decal inventory valued at over \$8.6 million and motor vehicle inventory valued at over \$7.6 million.</p> <p>The division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the division administers the contract which receipts and disburses child support payments. The DSS is responsible for the grant application, award and administration. The cost is split between the federal (66 percent) and state government (34 percent). The DOR reports its costs to DSS on a quarterly basis.</p> <p>Additional divisional costs are included in the Highway Collections budget unit.</p> | | | | | | | | | |

CORE DECISION ITEM

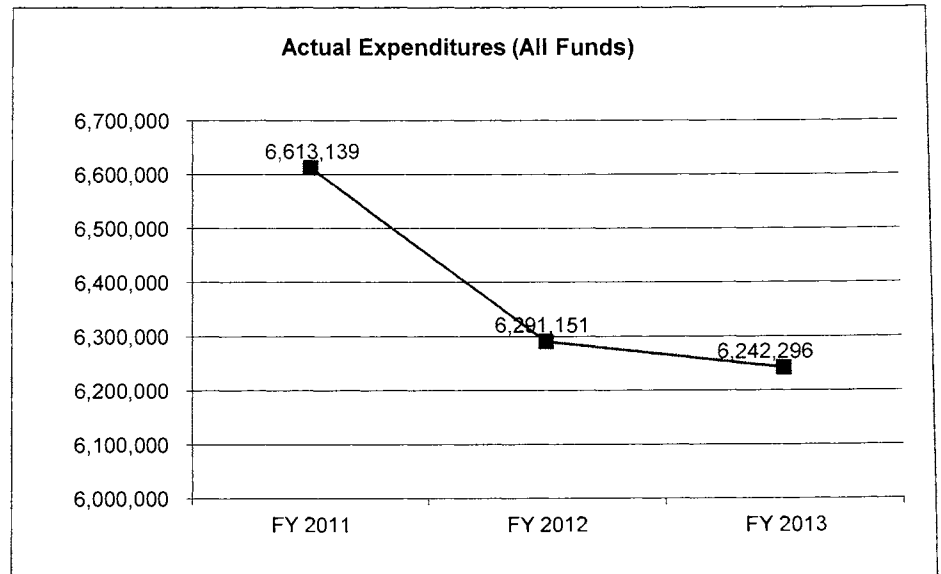
| | | |
|----------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 86135C |
| Division of Administration | | |
| Core - Administration | | |

3. PROGRAM LISTING (list programs included in this core funding)

| | | | |
|-----------------------|----------------------|---|-----------------------------|
| Child Support Program | Personal Tax Program | Driver License Program | Motor Vehicle Title Program |
| Corporate Tax Program | Property Tax Program | Motor Vehicle Dealer Registration Program | |
| Fuel Tax Program | Sales Tax Program | Motor Vehicle Registration Program | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 10,334,472 | 10,156,222 | 10,117,706 | 0 |
| Less Reverted (All Funds) | (5,505) | (41,755) | (44,438) | 0 |
| Budget Authority (All Funds) | 10,328,967 | 10,114,467 | 10,073,268 | 0 |
| Actual Expenditures (All Funds) | 6,613,139 | 6,291,151 | 6,242,296 | 0 |
| Unexpended (All Funds) | 3,715,828 | 3,823,316 | 3,830,972 | 0 |
| Unexpended, by Fund: | | | | |
| General Revenue | 6 | 82 | 19 | 0 |
| Federal | 2,902,543 | 2,891,578 | 2,969,672 | 0 |
| Other | 813,279 | 931,656 | 861,281 | 0 |
| | (1), (2), (3) | (1), (3), (4) | (1), (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Additional divisional costs are included in the Department's Highway collections budget unit.
- (2) Appropriation increased \$165,709 using Department flexibility
- (3) Other funds lapse related to Child Support Enforcement Funds

| FY11 | FY12 | FY13 |
|-----------|-----------|-----------|
| \$813,209 | \$812,223 | \$860,281 |

- (4) FY12 Other funds lapse include \$119,000 from the DOR Information Fund which the Department received GR replacement funds in FY12.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION**

5. CORE RECONCILIATION DETAIL

| | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|---|-----------|-------------------------|--------------|------------------|--------------------|------------------|--------------------|--|
| TAFP AFTER VETOES | | | | | | | | |
| | | PS | 38.66 | 1,160,081 | 52,209 | 25,079 | 1,237,369 | |
| | | EE | 0.00 | 216,110 | 5,970,006 | 2,589,841 | 8,775,957 | |
| | | Total | 38.66 | 1,376,191 | 6,022,215 | 2,614,920 | 10,013,326 | |
| DEPARTMENT CORE REQUEST | | | | | | | | |
| | | PS | 38.66 | 1,160,081 | 52,209 | 25,079 | 1,237,369 | |
| | | EE | 0.00 | 216,110 | 5,970,006 | 2,589,841 | 8,775,957 | |
| | | Total | 38.66 | 1,376,191 | 6,022,215 | 2,614,920 | 10,013,326 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | | |
| Core Reduction | 1921 3645 | EE | 0.00 | 0 | (2,500,000) | 0 | (2,500,000) | To reduce appropriation authority to better reflect actuals. |
| Core Reduction | 1922 3647 | EE | 0.00 | 0 | 0 | (500,000) | (500,000) | Reduce appropriation authority closer to actuals. |
| NET GOVERNOR CHANGES | | | 0.00 | 0 | (2,500,000) | (500,000) | (3,000,000) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | |
| | | PS | 38.66 | 1,160,081 | 52,209 | 25,079 | 1,237,369 | |
| | | EE | 0.00 | 216,110 | 3,470,006 | 2,089,841 | 5,775,957 | |
| | | Total | 38.66 | 1,376,191 | 3,522,215 | 2,114,920 | 7,013,326 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 70,761 | 2.56 | 71,441 | 2.40 | 71,441 | 2.40 | 71,441 | 2.40 |
| PRINTING/MAIL TECHNICIAN I | 151,622 | 6.24 | 153,349 | 6.85 | 153,349 | 6.85 | 153,349 | 6.85 |
| PRINTING/MAIL TECHNICIAN II | 73,409 | 2.61 | 93,869 | 3.15 | 93,869 | 3.15 | 93,869 | 3.15 |
| PRINTING/MAIL TECHNICIAN IV | 14,547 | 0.42 | 15,090 | 0.38 | 15,090 | 0.38 | 15,090 | 0.38 |
| PRINTING/MAIL CUSTOMER SVC REP | 19,250 | 0.52 | 21,326 | 0.38 | 21,326 | 0.38 | 21,326 | 0.38 |
| STOREKEEPER I | 9,965 | 0.39 | 11,374 | 0.17 | 11,374 | 0.17 | 11,374 | 0.17 |
| SUPPLY MANAGER I | 13,924 | 0.38 | 14,027 | 0.38 | 14,027 | 0.38 | 14,027 | 0.38 |
| PROCUREMENT OFCR II | 15,775 | 0.36 | 18,021 | 0.38 | 18,021 | 0.38 | 18,021 | 0.38 |
| ACCOUNT CLERK II | 15,623 | 0.59 | 93,025 | 6.73 | 78,025 | 6.73 | 78,025 | 6.73 |
| AUDITOR II | 11,318 | 0.30 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR I | 5,620 | 0.16 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT I | 86,081 | 2.66 | 82,291 | 2.85 | 82,291 | 2.85 | 82,291 | 2.85 |
| ACCOUNTANT II | 16,091 | 0.40 | 16,216 | 0.45 | 16,216 | 0.45 | 16,216 | 0.45 |
| ACCOUNTANT III | 13,979 | 0.35 | 15,763 | 0.38 | 15,763 | 0.38 | 15,763 | 0.38 |
| PERSONNEL OFCR I | 27,101 | 0.58 | 28,005 | 0.38 | 28,005 | 0.38 | 28,005 | 0.38 |
| HUMAN RELATIONS OFCR II | 16,393 | 0.40 | 17,020 | 0.40 | 17,020 | 0.40 | 17,020 | 0.40 |
| PERSONNEL ANAL II | 26,843 | 0.65 | 27,653 | 0.76 | 27,653 | 0.76 | 27,653 | 0.76 |
| PUBLIC INFORMATION COOR | 17,451 | 0.38 | 17,563 | 0.38 | 17,563 | 0.38 | 17,563 | 0.38 |
| TRAINING TECH I | 8,835 | 0.25 | 0 | 0.00 | 22,923 | 0.40 | 22,923 | 0.40 |
| EXECUTIVE II | 21,012 | 0.48 | 23,673 | 0.38 | 23,673 | 0.38 | 23,673 | 0.38 |
| MANAGEMENT ANALYSIS SPEC I | 7,374 | 0.20 | 10,608 | 0.20 | 10,608 | 0.20 | 10,608 | 0.20 |
| MANAGEMENT ANALYSIS SPEC II | 3,294 | 0.08 | 22,923 | 0.40 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL CLERK | 12,999 | 0.43 | 15,356 | 0.60 | 15,356 | 0.60 | 15,356 | 0.60 |
| ADMINISTRATIVE ANAL III | 2,649 | 0.07 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LABOR SPV | 11,046 | 0.37 | 11,135 | 0.38 | 11,135 | 0.38 | 11,135 | 0.38 |
| MOTOR VEHICLE DRIVER | 35,874 | 1.41 | 36,913 | 1.38 | 36,913 | 1.38 | 36,913 | 1.38 |
| REVENUE SECTION SUPV | 35,311 | 1.00 | 35,584 | 1.00 | 35,584 | 1.00 | 35,584 | 1.00 |
| REVENUE PROCESSING TECH III | 27,015 | 0.96 | 21,058 | 0.62 | 21,058 | 0.62 | 21,058 | 0.62 |
| FACILITIES OPERATIONS MGR B2 | 20,473 | 0.35 | 21,624 | 0.38 | 21,624 | 0.38 | 21,624 | 0.38 |
| FISCAL & ADMINISTRATIVE MGR B1 | 65,869 | 1.39 | 64,683 | 1.38 | 64,683 | 1.38 | 64,683 | 1.38 |
| FISCAL & ADMINISTRATIVE MGR B2 | 22,137 | 0.36 | 23,213 | 0.38 | 23,213 | 0.38 | 23,213 | 0.38 |
| FISCAL & ADMINISTRATIVE MGR B3 | 26,152 | 0.36 | 27,384 | 0.38 | 27,384 | 0.38 | 27,384 | 0.38 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| HUMAN RESOURCES MGR B2 | 25,012 | 0.50 | 20,750 | 0.38 | 20,750 | 0.38 | 20,750 | 0.38 |
| INVESTIGATION MGR B3 | 13,078 | 0.19 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 64,272 | 0.54 | 45,668 | 0.40 | 45,668 | 0.40 | 45,668 | 0.40 |
| DEPUTY STATE DEPT DIRECTOR | 46,750 | 0.43 | 44,067 | 0.40 | 44,067 | 0.40 | 44,067 | 0.40 |
| DESIGNATED PRINCIPAL ASST DEPT | 100,714 | 1.63 | 18,186 | 1.65 | 33,186 | 1.65 | 33,186 | 1.65 |
| DIVISION DIRECTOR | 28,000 | 0.35 | 30,765 | 0.37 | 30,765 | 0.37 | 30,765 | 0.37 |
| DESIGNATED PRINCIPAL ASST DIV | 1,977 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LEGAL COUNSEL | 8,567 | 0.10 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| CLERK | 13,672 | 0.65 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 42,579 | 0.85 | 40,424 | 0.80 | 40,424 | 0.80 | 40,424 | 0.80 |
| SPECIAL ASST PROFESSIONAL | 632 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 32,524 | 0.94 | 27,322 | 0.76 | 27,322 | 0.76 | 27,322 | 0.76 |
| CONSTITUENT SERVICES LIAISON | 1 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 1,283,571 | 33.89 | 1,237,369 | 38.66 | 1,237,369 | 38.66 | 1,237,369 | 38.66 |
| TRAVEL, IN-STATE | 4,334 | 0.00 | 3,978 | 0.00 | 3,978 | 0.00 | 3,978 | 0.00 |
| TRAVEL, OUT-OF-STATE | 3,575 | 0.00 | 4,135 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 717,738 | 0.00 | 683,733 | 0.00 | 701,923 | 0.00 | 701,923 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 6,061 | 0.00 | 5,700 | 0.00 | 5,700 | 0.00 | 5,700 | 0.00 |
| COMMUNICATION SERV & SUPP | 6,399 | 0.00 | 11,373 | 0.00 | 11,373 | 0.00 | 11,373 | 0.00 |
| PROFESSIONAL SERVICES | 4,215,082 | 0.00 | 8,004,902 | 0.00 | 7,989,847 | 0.00 | 4,989,847 | 0.00 |
| HOUSEKEEPING & JANITORIAL SERV | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| M&R SERVICES | 3,584 | 0.00 | 60,480 | 0.00 | 60,480 | 0.00 | 60,480 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| OFFICE EQUIPMENT | 474 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| OTHER EQUIPMENT | 100 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 50 | 0.00 | 50 | 0.00 | 50 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------|-------------|---------|--------------|---------|--------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 1,378 | 0.00 | 600 | 0.00 | 600 | 0.00 | 600 | 0.00 |
| TOTAL - EE | 4,958,725 | 0.00 | 8,775,957 | 0.00 | 8,775,957 | 0.00 | 5,775,957 | 0.00 |
| GRAND TOTAL | \$6,242,296 | 33.89 | \$10,013,326 | 38.66 | \$10,013,326 | 38.66 | \$7,013,326 | 38.66 |
| GENERAL REVENUE | \$1,436,832 | 32.09 | \$1,376,191 | 36.04 | \$1,376,191 | 36.04 | \$1,376,191 | 36.04 |
| FEDERAL FUNDS | \$3,052,065 | 1.02 | \$6,022,215 | 1.74 | \$6,022,215 | 1.74 | \$3,522,215 | 1.74 |
| OTHER FUNDS | \$1,753,399 | 0.78 | \$2,614,920 | 0.88 | \$2,614,920 | 0.88 | \$2,114,920 | 0.88 |

PROGRAM DESCRIPTION

| | |
|---|--|
| Department of Revenue | |
| Program Name: Child Support Enforcement | |
| Program is found in the following core budget(s): Administration Division | |

| | |
|---------|-----------|
| | Admin |
| GR | 0 |
| FEDERAL | 3,052,064 |
| OTHER | 1,753,399 |
| TOTAL | 4,805,463 |

1. What does this program do?

The Child Support Enforcement Program, in conjunction with the Missouri Department of Social Services, oversees contract compliance and reconciles receipts and disbursements of both IV-D and Non-IV-D child support payments. Missouri contracts with a private company to receive and disburse child support payments and handle related telephone inquiries. The vendor receives payments from non-custodial parents through paper checks or electronic fund transfers (EFT) and disburses payments to custodial parents through direct deposit, electronic payment card (EPC), or paper check. The cost of the contractor's services is dependent on the type and quantity of receipts/disbursements made in a given month and the contracted pricing schedule. The cost of IV-D transactions is split between federal and state governments with the federal government responsible for 66 percent of the cost. Non-IV-D transaction costs may also receive such federal funding if certain requirements are met, but are otherwise paid entirely by the state.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Section 454.400, RSMo, and P.L. 93-647 and 45 CFR, Section 303.20

3. Are there federal matching requirements? If yes, please explain.

Costs to transact IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is available for Non-IV-D transaction costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

4. Is this a federally mandated program? If yes, please explain.

Federal requirements as specified in P.L. 93-647 and 45 CFR, Section 303.20

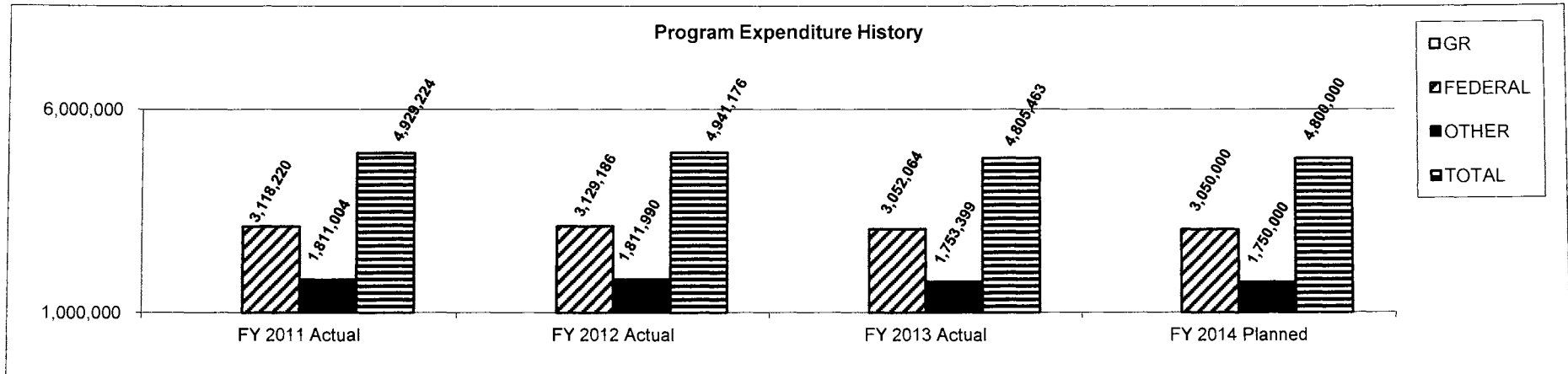
PROGRAM DESCRIPTION

Department of Revenue

Program Name: Child Support Enforcement

Program is found in the following core budget(s): Administration Division

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Child Support Enforcement Fund (0169)

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

Cost of Vendor Payments

| FY2011 | FY2012 | FY2013 |
|-------------|-------------|-------------|
| \$4,885,881 | \$4,885,039 | \$4,747,103 |

PROGRAM DESCRIPTION

Department of Revenue

Program Name: Child Support Enforcement

Program is found in the following core budget(s): Administration Division

7c. Provide the number of clients/individuals served, if applicable.

Number of Transactions Processed

| Type | FY2011 | FY2012 | FY2013 |
|------------------------|-----------|-----------|-----------|
| Paper Receipts | 2,304,435 | 2,268,426 | 2,117,116 |
| EFT Receipts | 1,637,271 | 1,815,699 | 2,046,119 |
| Paper Disbursements | 98,176 | 78,434 | 84,488 |
| EFT Disbursements | 1,218,585 | 1,183,031 | 1,157,830 |
| EPC Disbursements | 2,283,116 | 2,410,139 | 2,383,005 |
| Customer Service Calls | 151,309 | 146,715 | 134,789 |

7d. Provide a customer satisfaction measure, if available.

PROGRAM DESCRIPTION

Department of Revenue
Program Name - Corporate Tax
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

| | Admin | MV/DL | Taxation | Legal | Postage | Total |
|--------------|----------------|----------|------------------|----------------|---------------|------------------|
| GR | 174,195 | 0 | 1,809,290 | 187,198 | 64,684 | 2,235,367 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 174,195 | 0 | 1,809,290 | 187,198 | 64,684 | 2,235,367 |

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and California to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

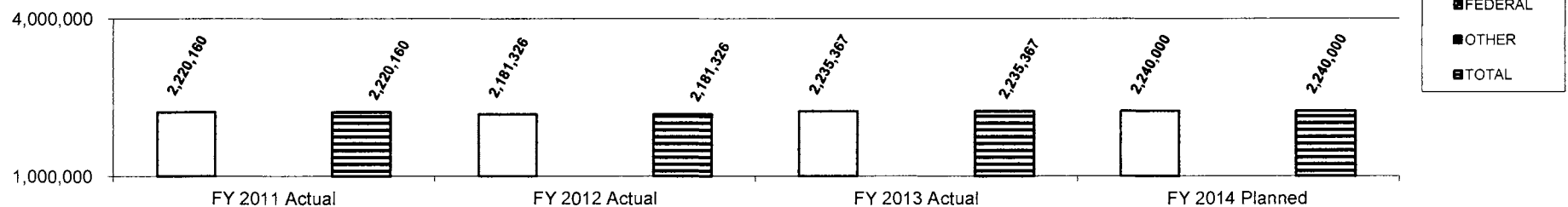
No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History



PROGRAM DESCRIPTION

| | | | |
|---|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Corporate Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (millions) (net of refunds) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$385.6 | \$340.5 | \$415.5 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of returns processed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 160,479 | 165,599 | 164,167 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | |
|--|--------|----------|---------|---------|---------|
| Program Name - Fuel Tax | | | | | |
| Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage | | | | | |
| | Admin | Taxation | Legal | Postage | Total |
| GR | | | | | |
| FEDERAL | | | | | |
| OTHER | 28,054 | 218,823 | 174,009 | 7,187 | 428,073 |
| TOTAL | 28,054 | 218,823 | 174,009 | 7,187 | 428,073 |

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

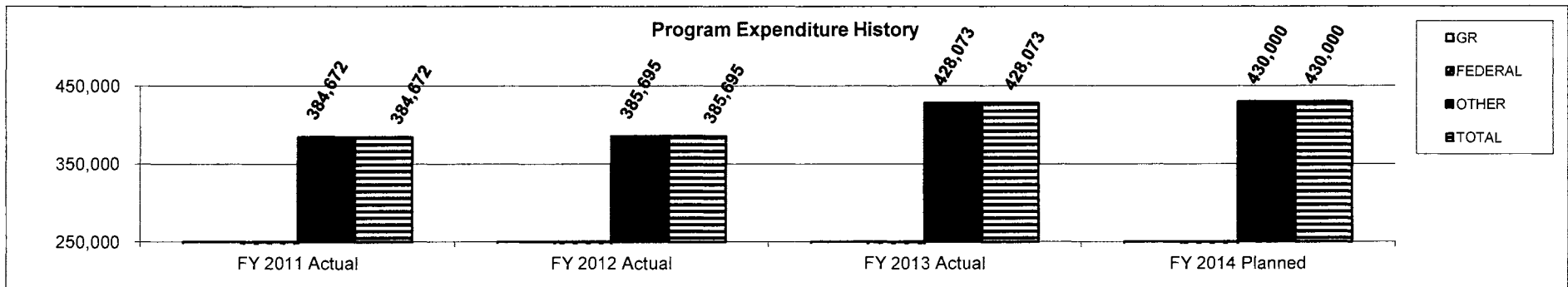
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Fuel Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (millions) (before refunds) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$719.7 | \$708.1 | \$708.2 |
| 7b. Provide an efficiency measure. | | | |
| Number of days from receipt to deposit | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 1.0 | 1.0 | 1.0 |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of returns filed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Paper | 7,697 | 7,433 | 7,043 |
| EDI | 1,315 | 1,453 | 1,667 |
| Total | 9,012 | 8,886 | 8,710 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

| | Admin | MV/DL | Taxation | Legal | Postage | Total |
|---------|-----------|-------|-----------|---------|-----------|------------|
| GR | 1,273,602 | 0 | 6,014,304 | 995,667 | 2,016,300 | 10,299,873 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 1,273,602 | 0 | 6,014,304 | 995,667 | 2,016,300 | 10,299,873 |

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

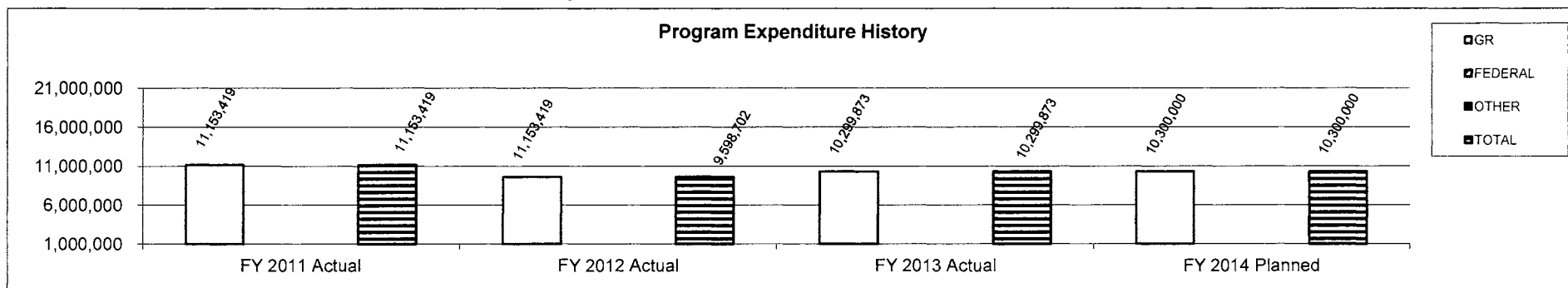
No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History



PROGRAM DESCRIPTION

| | | | |
|--|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Personal Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY2011, FY2012 and FY2013 Actual and FY2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (net of refunds) (in billions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$4.6 | \$4.9 | \$5.4 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of individual income tax returns processed (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Total | 2.91 | 2.97 | 2.94 |
| Paper | 0.86 | 0.78 | 0.69 |
| Electronic | 2.05 | 2.19 | 2.25 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|---------------|----------|----------------|---------------|---------------|----------------|
| Program Name - Property Tax Credit | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Admin | MV/DL | Taxation | Legal | Postage | Total |
| GR | 91,161 | 0 | 811,452 | 21,224 | 15,028 | 938,865 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 91,161 | 0 | 811,452 | 21,224 | 15,028 | 938,865 |

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

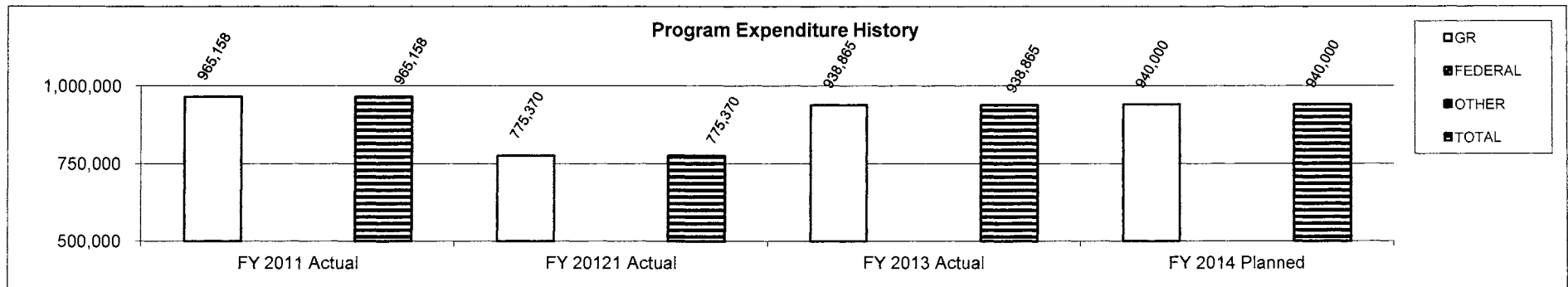
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|-------------------|-------------------|-------------------|
| Department of Revenue | | | |
| Program Name - Property Tax Credit | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| N/A | | | |
| 7b. Provide an efficiency measure. | | | |
| Number of days to process claims | | | |
| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual |
| Paper | 3.5 | 2.90 | 3.14 |
| Electronic | 3.5 | 2.90 | 3.14 |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of claims processed | | | |
| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual |
| | 246,227 | 246,592 | 256,919 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| | | | | | | |
|--|------------------|--------------|-------------------|------------------|----------------|-------------------|
| Department of Revenue | | | | | | |
| Program Name - Sales and Use Tax | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Admin | MV/DL | Taxation | Legal | Postage | Total |
| GR | 1,337,474 | 0 | 10,620,370 | 921,896 | 453,209 | 13,332,949 |
| Federal | | | | | | 0 |
| Other | 264,835 | | 557,168 | 182,546 | 89,741 | 1,094,290 |
| Total | 1,602,309 | 0 | 11,177,538 | 1,104,442 | 542,950 | 14,427,239 |

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

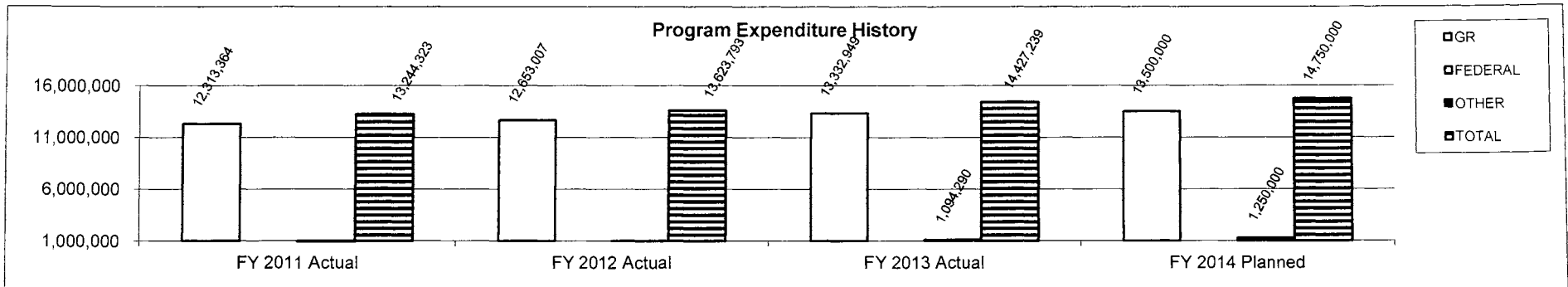
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| \$1.80 | \$1.86 | \$1.89 |

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 1.51 | 1.05 | 0.69 |

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 773,130 | 759,801 | 730,340 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|---------|----------|-----------|-----------|---------|-----------|
| Program Name - Driver License | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Admin | Taxation | MV/DL | Legal | Postage | Total |
| GR | 52,017 | 0 | 2,418,027 | 341,211 | 100,257 | 2,911,512 |
| Federal | 0 | 0 | 990,743 | 228,569 | 0 | 1,219,312 |
| Other | 387,314 | 0 | 1,340,149 | 2,540,640 | 746,510 | 5,014,613 |
| Total | 439,331 | 0 | 4,748,919 | 3,110,420 | 846,767 | 9,145,437 |

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351, Section 311.325, Sections 454.1000 - 454.1018; Sections 544.045 - 544.046, Section 577.041, Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

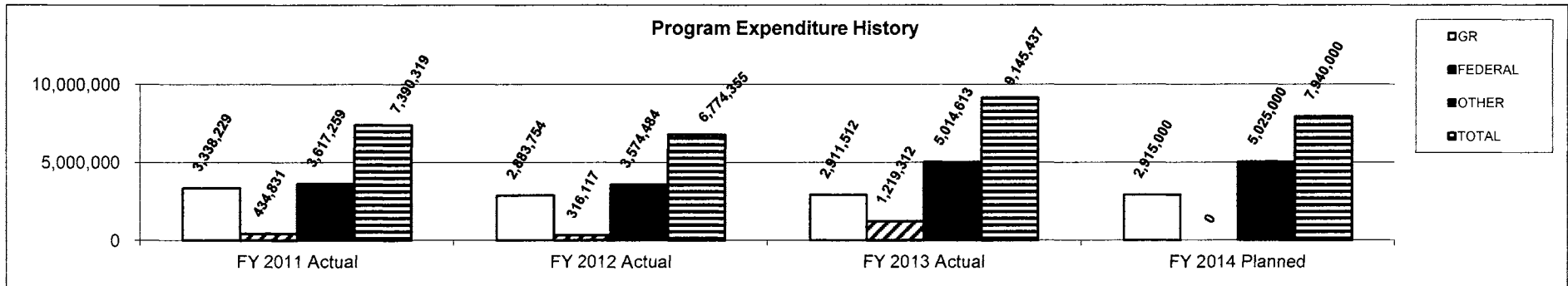
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|-----------|-----------|-----------|
| Department of Revenue | | | |
| Program Name - Driver License | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Issuance | \$13.4 | \$16.6 | \$15.0 |
| Reinstatement | \$2.1 | \$2.1 | \$2.0 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of licenses produced | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Initial | 385,550 | 360,279 | 343,242 |
| Renewal | 603,143 | 821,038 | 711,287 |
| Non-driver | 171,509 | 199,025 | 273,606 |
| Duplicate | 235,783 | 237,499 | 232,595 |
| Total | 1,395,985 | 1,617,841 | 1,560,730 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|---------|----------|---------|---------|---------|---------|
| Program Name - Motor Vehicle Dealer Registration | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services | | | | | | |
| | Admin | Taxation | MV/DL | Legal | Postage | Total |
| GR | | | 64,226 | | | 64,226 |
| Federal | | | | | | 0 |
| Other | 101,633 | 0 | 178,666 | 287,498 | 15,028 | 582,825 |
| Total | 101,633 | 0 | 242,892 | 287,498 | 15,028 | 647,051 |

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

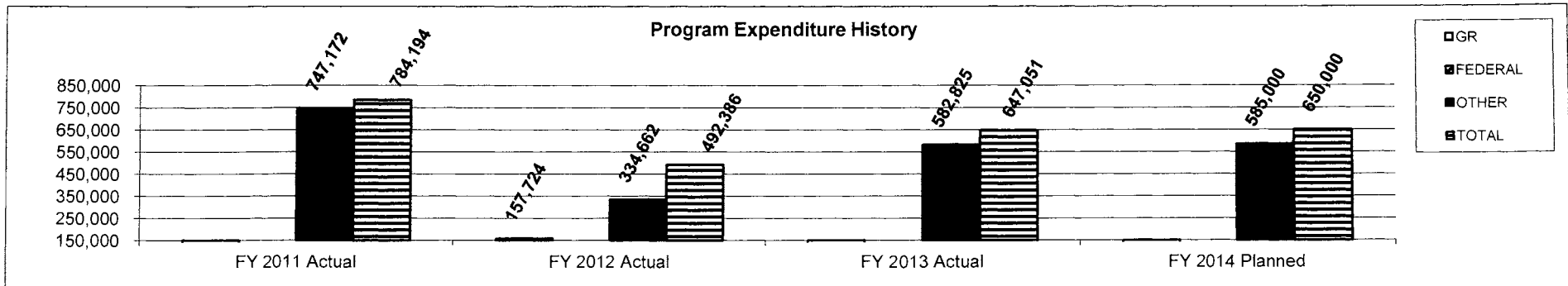
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|-----------|-------------|-------------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Dealer Registration | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Total revenue collected | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$933,655 | \$1,033,330 | \$1,005,882 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Total number of dealerships licensed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 6,345 | 5,926 | 5,885 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|----------------|----------|------------------|----------------|------------------|------------------|
| Program Name - Motor Vehicle Registration | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Admin | Taxation | MV/DL | Legal | Postage | Total |
| GR | 75,520 | 0 | 1,782,077 | 14,229 | 229,137 | 2,100,963 |
| Federal | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 562,311 | 0 | 3,017,489 | 105,945 | 1,706,145 | 5,391,890 |
| Total | 637,831 | 0 | 4,799,566 | 120,174 | 1,935,282 | 7,492,853 |

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

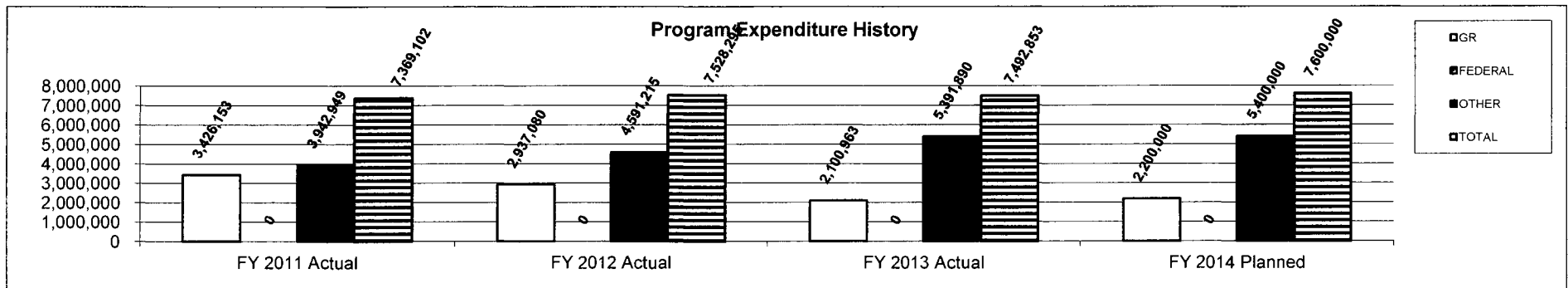
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Registration | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$159.36 | \$162.57 | \$162.27 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of registrations produced | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Motor Vehicle - Annual (in millions) | 1.69 | 1.75 | 1.71 |
| Motor Vehicle - Biennial (in millions) | 1.76 | 1.77 | 1.81 |
| Trailer | 360,749 | 356,596 | 339,895 |
| Marine craft | 120,365 | 127,020 | 119,179 |
| All-Terrain Vehicles | 25,284 | 26,329 | 28,156 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|--|---------|----------|-----------|---------|-----------|-----------|
| Program Name - Motor Vehicle Title | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Admin | Taxation | MV/DL | Legal | Postage | Total |
| GR | 113,898 | 0 | 1,402,936 | 63,215 | 124,084 | 1,704,133 |
| Federal | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 848,083 | 0 | 2,626,001 | 470,698 | 923,921 | 4,868,703 |
| Total | 961,981 | 0 | 4,028,937 | 533,913 | 1,048,005 | 6,572,836 |

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

3. Are there federal matching requirements? If yes, please explain.

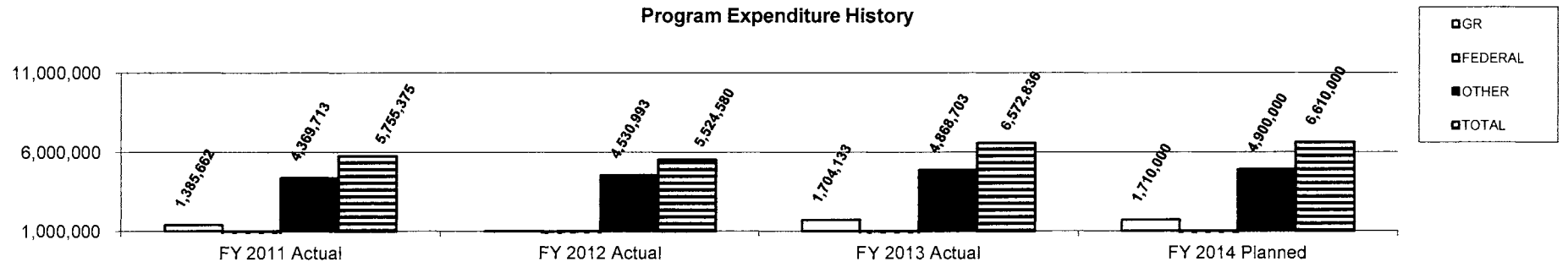
No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|--|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Title | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| FY 2011 | FY 2012 | FY 2013 | |
| Actual | Actual | Actual | |
| \$587.95 | \$633.46 | \$639.85 | |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of titles produced (in millions) | | | |
| FY 2011 | FY 2012 | FY 2013 | |
| Actual | Actual | Actual | |
| 1.80 | 1.97 | 1.95 | |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| POSTAGE | | | | | | | | | |
| CORE | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 3,664,727 | 0.00 | 3,764,817 | 0.00 | 3,764,817 | 0.00 | 3,764,817 | 0.00 | |
| HEALTH INITIATIVES | 5,212 | 0.00 | 5,373 | 0.00 | 5,373 | 0.00 | 5,373 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 44,029 | 0.00 | 44,029 | 0.00 | 44,029 | 0.00 | |
| CONSERVATION COMMISSION | 1,343 | 0.00 | 1,343 | 0.00 | 1,343 | 0.00 | 1,343 | 0.00 | |
| TOTAL - EE | 3,671,282 | 0.00 | 3,815,562 | 0.00 | 3,815,562 | 0.00 | 3,815,562 | 0.00 | |
| TOTAL | 3,671,282 | 0.00 | 3,815,562 | 0.00 | 3,815,562 | 0.00 | 3,815,562 | 0.00 | |
| AUTO MAIL PROCESSOR - 1860004 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 199,500 | 0.00 | 199,500 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 199,500 | 0.00 | 199,500 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 199,500 | 0.00 | 199,500 | 0.00 | |
| Tax Amnesty - 1860014 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 173,420 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 173,420 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 173,420 | 0.00 | |
| Postage Rate Increase - 1860015 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 228,194 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 228,194 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 228,194 | 0.00 | |
| GRAND TOTAL | \$3,671,282 | 0.00 | \$3,815,562 | 0.00 | \$4,015,062 | 0.00 | \$4,416,676 | 0.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | |
|-----------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>86150C</u> |
| Division of Administration | |
| Core - Postage | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|--------------|-------------------------------|----------------|---------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 3,764,817 | 0 | 50,745 | 3,815,562 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | <u>3,764,817</u> | <u>0</u> | <u>50,745</u> | <u>3,815,562</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Health Initiatives (0275); Motor Vehicle Commission (0588); Conservation Commission (0609)

| | FY 2015 Governor's Recommendation | | | |
|--------------|--|----------------|---------------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 3,764,817 | 0 | 50,745 | 3,815,562 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | <u>3,764,817</u> | <u>0</u> | <u>50,745</u> | <u>3,815,562</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Health Initiatives (0275); Motor Vehicle Commission (0588); Conservation Commission (0609)

2. CORE DESCRIPTION

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12 million pieces of outgoing mail. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of tax forms, marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutory required pieces of certified mail.

Additional postage costs are included in the Highway Collections budget unit and includes driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices, and statutory required pieces of certified mail.

These mailings support the operational programs in their role of revenue collections by notifying citizens of taxes due and owed, and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

3. PROGRAM LISTING (list programs included in this core funding)

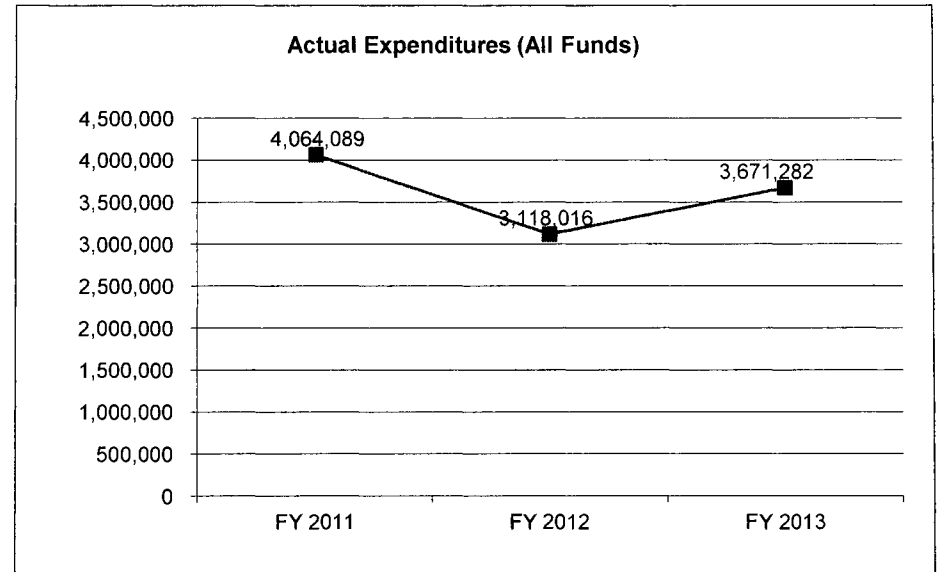
| | | | |
|-----------------------|----------------------|---|------------------------------------|
| Corporate Tax Program | Property Tax Program | Driver License Program | Motor Vehicle Registration Program |
| Fuel Tax Program | Sales Tax Program | Motor Vehicle Dealer Registration Program | Motor Vehicle Title |
| Personal Tax Program | | | |

CORE DECISION ITEM

| | |
|----------------------------|---------------------------|
| Department of Revenue | Budget Unit <u>86150C</u> |
| Division of Administration | |
| Core - Postage | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 4,064,089 | 3,361,818 | 3,715,472 | 3,815,562 |
| Less Reverted (All Funds) | 0 | (161) | (161) | 0 |
| Budget Authority (All Funds) | 4,064,089 | 3,361,657 | 3,715,311 | 3,815,562 |
| Actual Expenditures (All Funds) | 4,064,089 | 3,118,016 | 3,671,282 | 0 |
| Unexpended (All Funds) | 0 | 243,641 | 44,029 | 3,815,562 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 243,641 | 44,029 | 0 |
| | (1), (2) | (1), (3) | (1), (4) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Expenditures included in the Highway Collections budget unit

| FY11 | FY12 | FY13 |
|-------------|-------------|-------------|
| \$2,455,033 | \$2,600,874 | \$2,862,620 |

(2) Appropriation increased \$36,300 through flexibility.

(3) FY12 other funds lapse includes \$199,611 from the DOR Information Fund which the Department received GR replacement funds in FY12. It also includes lapse in the Motor Vehicle Commission appropriation due to an insufficient fund cash balance.

(4) FY13 other funds lapse includes \$44,029 in the Motor Vehicle Commission appropriation due to an insufficient fund cash balance.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
POSTAGE

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|------------------|----------|---------------|------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | EE | 0.00 | 3,764,817 | 0 | 50,745 | 3,815,562 | |
| | Total | 0.00 | 3,764,817 | 0 | 50,745 | 3,815,562 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | EE | 0.00 | 3,764,817 | 0 | 50,745 | 3,815,562 | |
| | Total | 0.00 | 3,764,817 | 0 | 50,745 | 3,815,562 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | EE | 0.00 | 3,764,817 | 0 | 50,745 | 3,815,562 | |
| | Total | 0.00 | 3,764,817 | 0 | 50,745 | 3,815,562 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|----------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| POSTAGE | | | | | | | | |
| CORE | | | | | | | | |
| TRAVEL, IN-STATE | 0 | 0.00 | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| SUPPLIES | 3,325,334 | 0.00 | 3,364,310 | 0.00 | 3,369,360 | 0.00 | 3,369,360 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 0 | 0.00 | 342 | 0.00 | 342 | 0.00 | 342 | 0.00 |
| COMMUNICATION SERV & SUPP | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| PROFESSIONAL SERVICES | 191,526 | 0.00 | 284,360 | 0.00 | 284,335 | 0.00 | 284,335 | 0.00 |
| M&R SERVICES | 143,353 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 25 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| OFFICE EQUIPMENT | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| OTHER EQUIPMENT | 0 | 0.00 | 10,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 25 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 11,069 | 0.00 | 6,425 | 0.00 | 6,425 | 0.00 | 6,425 | 0.00 |
| MISCELLANEOUS EXPENSES | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| TOTAL - EE | 3,671,282 | 0.00 | 3,815,562 | 0.00 | 3,815,562 | 0.00 | 3,815,562 | 0.00 |
| GRAND TOTAL | \$3,671,282 | 0.00 | \$3,815,562 | 0.00 | \$3,815,562 | 0.00 | \$3,815,562 | 0.00 |
| GENERAL REVENUE | \$3,664,727 | 0.00 | \$3,764,817 | 0.00 | \$3,764,817 | 0.00 | \$3,764,817 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$6,555 | 0.00 | \$50,745 | 0.00 | \$50,745 | 0.00 | \$50,745 | 0.00 |

PROGRAM DESCRIPTION

| | | | | | | |
|---|--|--|--|--|--|--|
| Department of Revenue | | | | | | |
| Program Name - Corporate Tax | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage | | | | | | |

| | Postage | Taxation | Admin | Legal | MV/DL | Total |
|--------------|---------------|------------------|----------------|----------------|----------|------------------|
| GR | 64,684 | 1,809,290 | 174,195 | 187,198 | 0 | 2,235,367 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 64,684 | 1,809,290 | 174,195 | 187,198 | 0 | 2,235,367 |

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and California to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

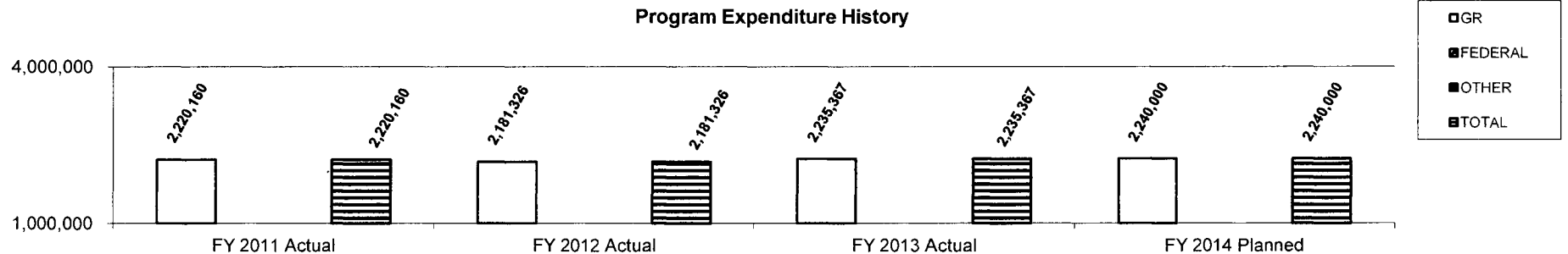
No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History



PROGRAM DESCRIPTION

| | | | |
|---|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Corporate Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (millions) (net of refunds) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$385.6 | \$340.5 | \$415.5 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of returns processed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 160,479 | 165,599 | 164,167 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | |
|--|---------|----------|---------|--------|---------|
| Program Name - Fuel Tax | | | | | |
| Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage | | | | | |
| | Postage | Taxation | Legal | Admin | Total |
| GR | | | | | |
| FEDERAL | | | | | |
| OTHER | 7,187 | 218,823 | 174,009 | 28,054 | 428,073 |
| TOTAL | 7,187 | 218,823 | 174,009 | 28,054 | 428,073 |

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

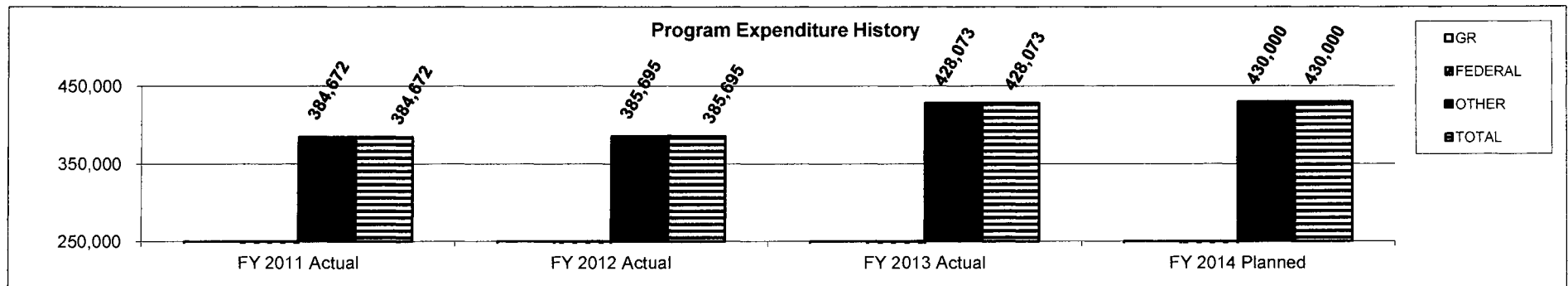
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Fuel Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (millions) (before refunds) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$719.7 | \$708.1 | \$708.2 |
| 7b. Provide an efficiency measure. | | | |
| Number of days from receipt to deposit | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 1.0 | 1.0 | 1.0 |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of returns filed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Paper | 7,697 | 7,433 | 7,043 |
| EDI | 1,315 | 1,453 | 1,667 |
| Total | 9,012 | 8,886 | 8,710 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| | | | | | | |
|---|-----------|-----------|-----------|---------|-------|------------|
| Department of Revenue | | | | | | |
| Program Name - Personal Tax | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Postage | Taxation | Admin | Legal | MV/DL | Total |
| GR | 2,016,300 | 6,014,304 | 1,273,602 | 995,667 | 0 | 10,299,873 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 2,016,300 | 6,014,304 | 1,273,602 | 995,667 | 0 | 10,299,873 |

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

3. Are there federal matching requirements? If yes, please explain.

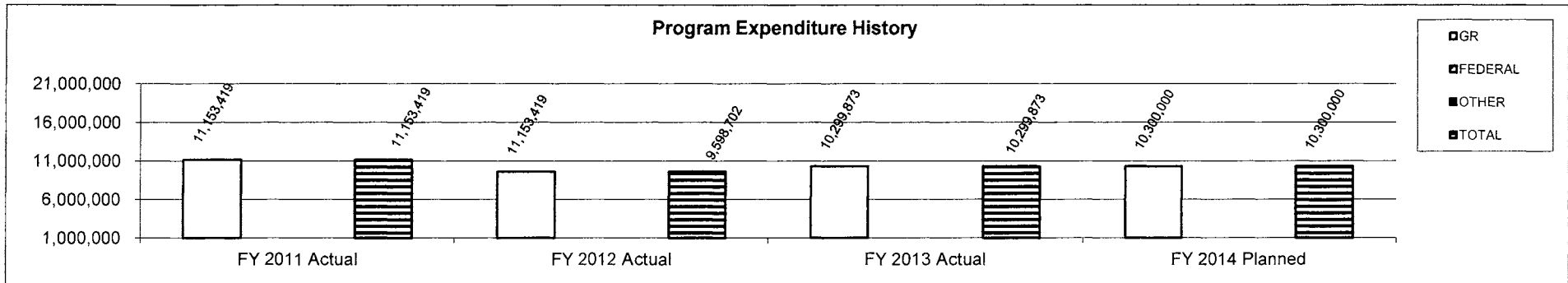
No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History



PROGRAM DESCRIPTION

| | | | |
|--|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Personal Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| N/A | | | |
| Footnote - The FY2011, FY2012 and FY2013 Actual and FY2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (net of refunds) (in billions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$4.6 | \$4.9 | \$5.4 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of individual income tax returns processed (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Total | 2.91 | 2.97 | 2.94 |
| Paper | 0.86 | 0.78 | 0.69 |
| Electronic | 2.05 | 2.19 | 2.25 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|---------|----------|--------|--------|-------|---------|
| Program Name - Property Tax Credit | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division. Postage | | | | | | |
| | Postage | Taxation | Admin | Legal | MV/DL | Total |
| GR | 15,028 | 811,452 | 91,161 | 21,224 | 0 | 938,865 |
| Federal | | | | | | 0 |
| Other | | | | | | 0 |
| Total | 15,028 | 811,452 | 91,161 | 21,224 | 0 | 938,865 |

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

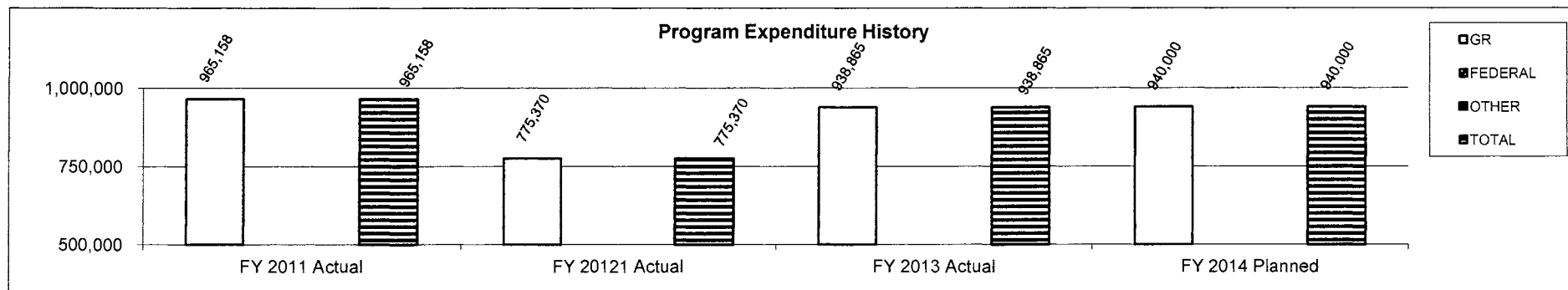
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual |
|------------|-------------------|-------------------|-------------------|
| Paper | 3.5 | 2.90 | 3.14 |
| Electronic | 3.5 | 2.90 | 3.14 |

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual |
|--|-------------------|-------------------|-------------------|
| | 246,227 | 246,592 | 256,919 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| | | | | | | |
|---|---------|------------|-----------|-----------|-------|------------|
| Department of Revenue | | | | | | |
| Program Name - Sales and Use Tax | | | | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Postage | Taxation | Admin | Legal | MV/DL | Total |
| GR | 453,209 | 10,620,370 | 1,337,474 | 921,896 | 0 | 13,332,949 |
| Federal | | | | | | 0 |
| Other | 89,741 | 557,168 | 264,835 | 182,546 | | 1,094,290 |
| Total | 542,950 | 11,177,538 | 1,602,309 | 1,104,442 | 0 | 14,427,239 |

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

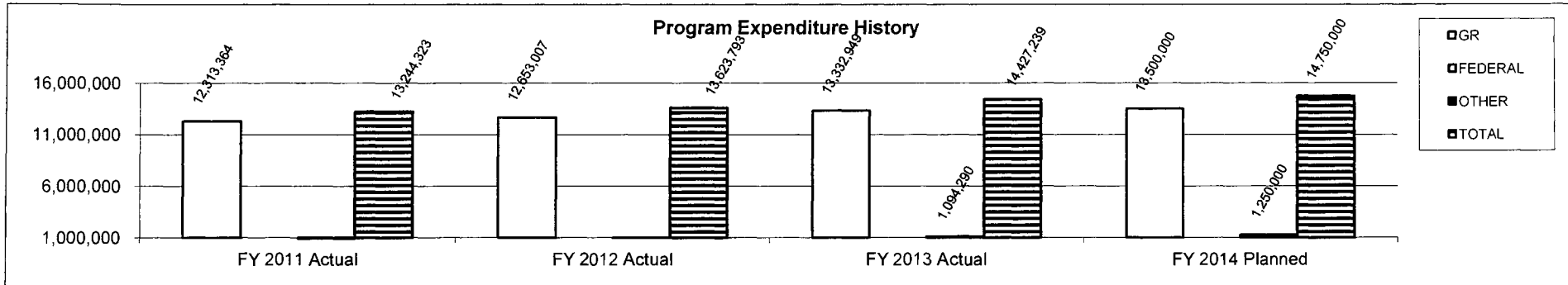
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| \$1.80 | \$1.86 | \$1.89 |

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

| FY 2011 | FY 2012 | FY 2013 |
|---------|---------|---------|
| Actual | Actual | Actual |
| 1.51 | 1.05 | 0.69 |

PROGRAM DESCRIPTION

| | | | |
|--|---------|---------|---------|
| Department of Revenue | | | |
| Program Name - Sales and Use Tax | | | |
| Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of sales and use tax returns processed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 773,130 | 759,801 | 730,340 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

| | Postage | MV/DL | Admin | Legal | Taxation | Total |
|---------|---------|-----------|---------|-----------|----------|-----------|
| GR | 100,257 | 2,418,027 | 52,017 | 341,211 | 0 | 2,911,512 |
| Federal | 0 | 990,743 | 0 | 228,569 | 0 | 1,219,312 |
| Other | 746,510 | 1,340,149 | 387,314 | 2,540,640 | 0 | 5,014,613 |
| Total | 846,767 | 4,748,919 | 439,331 | 3,110,420 | 0 | 9,145,437 |

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031, Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046, Section 577.041; Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

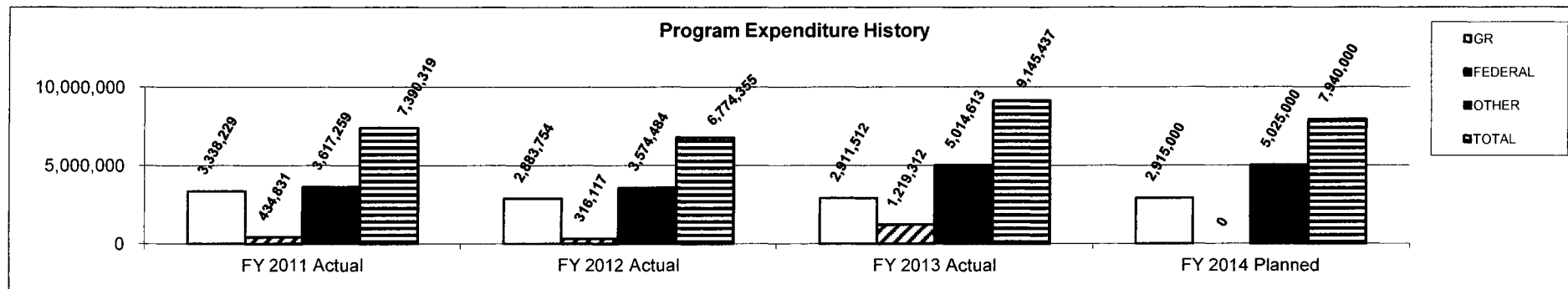
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

| | FY 2011 | FY 2012 | FY 2013 |
|---------------|---------|---------|---------|
| | Actual | Actual | Actual |
| Issuance | \$13.4 | \$16.6 | \$15.0 |
| Reinstatement | \$2.1 | \$2.1 | \$2.0 |

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

| | FY 2011 | FY 2012 | FY 2013 |
|------------|-----------|-----------|-----------|
| | Actual | Actual | Actual |
| Initial | 385,550 | 360,279 | 343,242 |
| Renewal | 603,143 | 821,038 | 711,287 |
| Non-driver | 171,509 | 199,025 | 273,606 |
| Duplicate | 235,783 | 237,499 | 232,595 |
| Total | 1,395,985 | 1,617,841 | 1,560,730 |

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|---------|---------|---------|---------|----------|---------|
| Program Name - Motor Vehicle Dealer Registration | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services | | | | | | |
| | Postage | MV/DL | Admin | Legal | Taxation | Total |
| GR | | 64,226 | | | | 64,226 |
| Federal | | | | | | 0 |
| Other | 15,028 | 178,666 | 101,633 | 287,498 | 0 | 582,825 |
| Total | 15,028 | 242,892 | 101,633 | 287,498 | 0 | 647,051 |

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

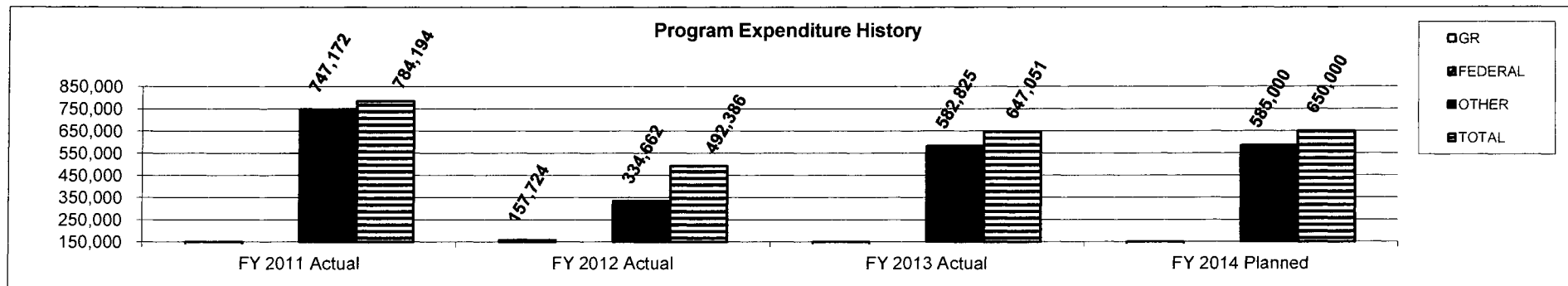
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|-----------|-------------|-------------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Dealer Registration | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Total revenue collected | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$933,655 | \$1,033,330 | \$1,005,882 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Total number of dealerships licensed | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 6,345 | 5,926 | 5,885 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division. Postage

| | Postage | MV/DL | Admin | Legal | Taxation | Total |
|---------|-----------|-----------|---------|---------|----------|-----------|
| GR | 229,137 | 1,782,077 | 75,520 | 14,229 | 0 | 2,100,963 |
| Federal | 0 | | | | | 0 |
| Other | 1,706,145 | 3,017,489 | 562,311 | 105,945 | 0 | 5,391,890 |
| Total | 1,935,282 | 4,799,566 | 637,831 | 120,174 | 0 | 7,492,853 |

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

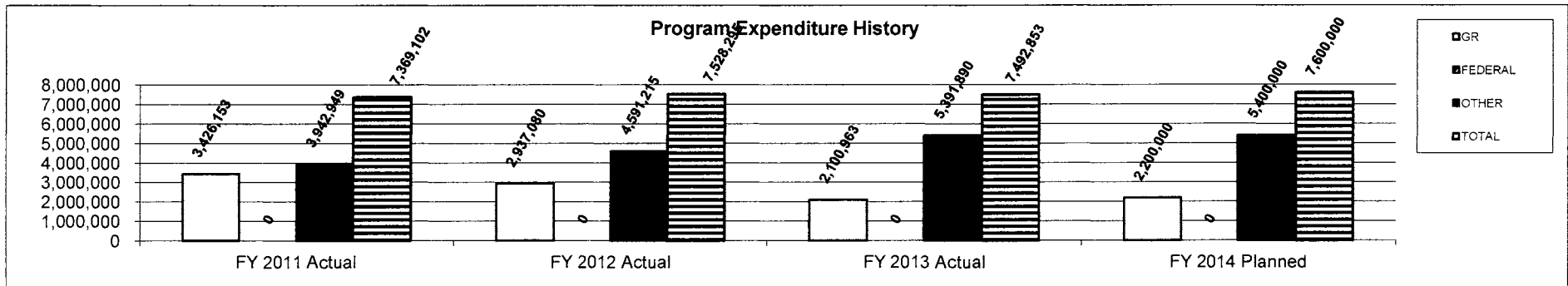
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Registration | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$159.36 | \$162.57 | \$162.27 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of registrations produced | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| Motor Vehicle - Annual (in millions) | 1.69 | 1.75 | 1.71 |
| Motor Vehicle - Biennial (in millions) | 1.76 | 1.77 | 1.81 |
| Trailer | 360,749 | 356,596 | 339,895 |
| Marine craft | 120,365 | 127,020 | 119,179 |
| All-Terrain Vehicles | 25,284 | 26,329 | 28,156 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

PROGRAM DESCRIPTION

| Department of Revenue | | | | | | |
|---|-----------|-----------|---------|---------|----------|-----------|
| Program Name - Motor Vehicle Title | | | | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | | | | |
| | Postage | MV/DL | Admin | Legal | Taxation | Total |
| GR | 124,084 | 1,402,936 | 113,898 | 63,215 | 0 | 1,704,133 |
| Federal | 0 | | | | | 0 |
| Other | 923,921 | 2,626,001 | 848,083 | 470,698 | 0 | 4,868,703 |
| Total | 1,048,005 | 4,028,937 | 961,981 | 533,913 | 0 | 6,572,836 |

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

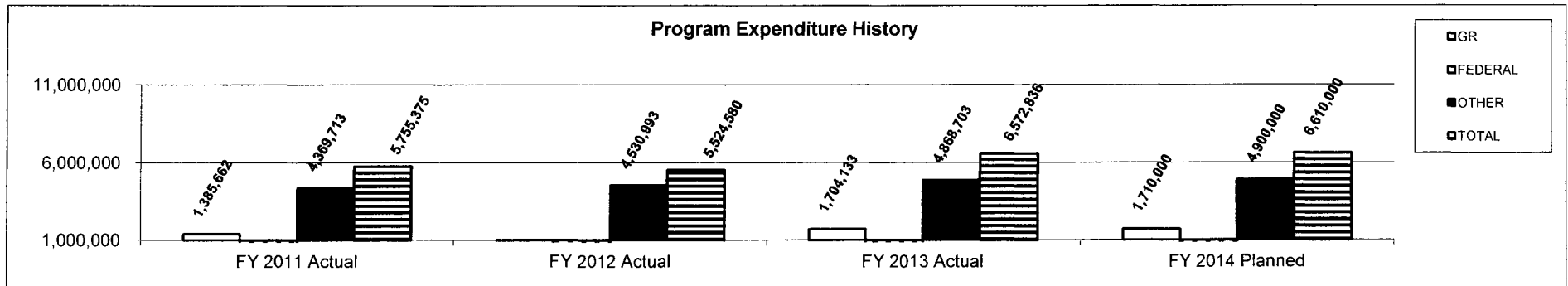
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

| | | | |
|---|----------|----------|----------|
| Department of Revenue | | | |
| Program Name - Motor Vehicle Title | | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage | | | |
| 6. What are the sources of the "Other " funds? | | | |
| State Highways and Transportation Department Fund (0644) | | | |
| Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007 | | | |
| 7a. Provide an effectiveness measure. | | | |
| Revenue generated (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | \$587.95 | \$633.46 | \$639.85 |
| 7b. Provide an efficiency measure. | | | |
| N/A | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | |
| Number of titles produced (in millions) | | | |
| | FY 2011 | FY 2012 | FY 2013 |
| | Actual | Actual | Actual |
| | 1.80 | 1.97 | 1.95 |
| 7d. Provide a customer satisfaction measure, if available. | | | |
| N/A | | | |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| PROSEC ATTYS-COLL AGENCY FEES | | | | | | | | | |
| CORE | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 617,033 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | |
| TOTAL - EE | 617,033 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 2,447,901 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | |
| TOTAL - PD | 2,447,901 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | |
| TOTAL | 3,064,934 | 0.00 | 3,000,000 | 0.00 | 3,000,000 | 0.00 | 3,000,000 | 0.00 | |
| PROS ATTY/COLLECTION AGY INCR - 1860006 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 565,000 | 0.00 | 565,000 | 0.00 | |
| GRAND TOTAL | \$3,064,934 | 0.00 | \$3,000,000 | 0.00 | \$3,565,000 | 0.00 | \$3,565,000 | 0.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

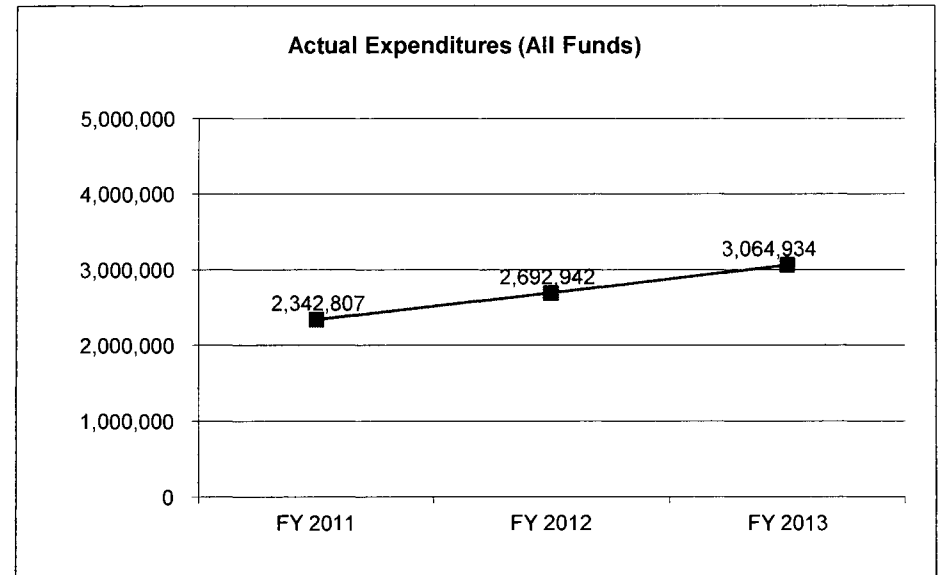
| | | | | | | | | | |
|--|------------------|----------|----------|------------------|--|------------------|----------|----------|------------------|
| Department of Revenue | | | | | Budget Unit <u>87060C</u> | | | | |
| Divisions of Taxation and Administration | | | | | | | | | |
| Core - Prosecuting Attorney/Collection Agency Fees | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 500,000 | 0 | 0 | 500,000 | EE | 500,000 | 0 | 0 | 500,000 |
| PSD | 2,500,000 | 0 | 0 | 2,500,000 | PSD | 2,500,000 | 0 | 0 | 2,500,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 3,000,000 | 0 | 0 | 3,000,000 | Total | 3,000,000 | 0 | 0 | 3,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | | | | | Other Funds: | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>The Department of Revenue exercises the statutory authority in Section 136.150 and Section 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.</p> <p>Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. During Fiscal Year 2013 the Department referred \$86.3 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$10.5 million in tax and fee delinquencies for the Department in Fiscal Year 2013.</p> <p>The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.5% and 6.5%. During Fiscal Year 2013 the Department referred \$257.1 million of delinquent accounts to collection agencies. The collection agencies collected \$4.4 million in individual income tax and \$5.3 million in business tax delinquencies for the Department in Fiscal Year 2013.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87060C</u> |
| Divisions of Taxation and Administration | |
| Core - Prosecuting Attorney/Collection Agency Fees | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,509,425 | 2,694,425 | 3,064,934 | 3,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,509,425 | 2,694,425 | 3,064,934 | 3,000,000 |
| Actual Expenditures (All Funds) | 2,342,807 | 2,692,942 | 3,064,934 | 0 |
| Unexpended (All Funds) | 166,618 | 1,483 | 0 | 3,000,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 166,618 | 1,483 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| | (1) | (2) | (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation was increased \$500,000 to cover expenditures.
- (2) Appropriation was increased \$685,000 to cover expenditures.
- (3) Appropriation was increased \$1,055,509 to cover expenditures.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|------------------|----------|----------|------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | EE | 0.00 | 500,000 | 0 | 0 | 500,000 | |
| | PD | 0.00 | 2,500,000 | 0 | 0 | 2,500,000 | |
| | Total | 0.00 | 3,000,000 | 0 | 0 | 3,000,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | EE | 0.00 | 500,000 | 0 | 0 | 500,000 | |
| | PD | 0.00 | 2,500,000 | 0 | 0 | 2,500,000 | |
| | Total | 0.00 | 3,000,000 | 0 | 0 | 3,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | EE | 0.00 | 500,000 | 0 | 0 | 500,000 | |
| | PD | 0.00 | 2,500,000 | 0 | 0 | 2,500,000 | |
| | Total | 0.00 | 3,000,000 | 0 | 0 | 3,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------|-------------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PROSEC ATTYS-COLL AGENCY FEES | | | | | | | | |
| CORE | | | | | | | | |
| PROFESSIONAL SERVICES | 617,033 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 |
| TOTAL - EE | 617,033 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 | 500,000 | 0.00 |
| PROGRAM DISTRIBUTIONS | 2,447,901 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| TOTAL - PD | 2,447,901 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| GRAND TOTAL | \$3,064,934 | 0.00 | \$3,000,000 | 0.00 | \$3,000,000 | 0.00 | \$3,000,000 | 0.00 |
| GENERAL REVENUE | \$3,064,934 | 0.00 | \$3,000,000 | 0.00 | \$3,000,000 | 0.00 | \$3,000,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 10 OF 13

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>87060C</u> |
| Divisions of Taxation and Administration | |
| DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006 | |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|----------|----------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 100,000 | 0 | 0 | 100,000 |
| PSD | 465,000 | 0 | 0 | 465,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | <u>565,000</u> | <u>0</u> | <u>0</u> | <u>565,000</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|----------|----------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 100,000 | 0 | 0 | 100,000 |
| PSD | 465,000 | 0 | 0 | 465,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | <u>565,000</u> | <u>0</u> | <u>0</u> | <u>565,000</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies. Prosecuting attorneys receive payment of 20 percent of the delinquency collected. The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.5 percent and 6.49 percent.

NEW DECISION ITEM
RANK: 10 OF 13

| Department of Revenue Divisions of Taxation and Administration DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006 | Budget Unit <u>87060C</u> | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--------------|--------------|--------------|------|------|--|-------------|-------------|-------------|-------------|--|-------------|-------------|-------------|-------------|--|--------------|--------------|--------------|--------------|---|-------------|-------------|-------------|-------------|
| Delinquent tax collections from the prosecuting attorneys and collection agencies continue to increase from \$15 million in Fiscal Year 2010 to \$19.6 million in Fiscal Year 2013. Tax collections for Fiscal Year 2014 are showing increases over Fiscal Year 2013. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prior to Fiscal Year 2014, this appropriation contained an "E" An increase is requested to the core to more accurately reflect anticipated spending. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Delinquent tax collections by the prosecuting attorneys and collection agencies continue to increase. Collections in Fiscal Year 2014 are showing increases over Fiscal Year 2013. This appropriation no longer contains and "E" The requested increase more accurately reflects anticipated spending. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th style="border-bottom: 1px solid black; width: 20%;"></th> <th style="border-bottom: 1px solid black; width: 15%;">2010</th> <th style="border-bottom: 1px solid black; width: 15%;">2011</th> <th style="border-bottom: 1px solid black; width: 15%;">2012</th> <th style="border-bottom: 1px solid black; width: 15%;">2013</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px 5px;">Tax Collections by Prosecuting Attorneys</td> <td style="text-align: right; padding: 2px 5px;">\$7,389,224</td> <td style="text-align: right; padding: 2px 5px;">\$8,277,089</td> <td style="text-align: right; padding: 2px 5px;">\$8,786,761</td> <td style="text-align: right; padding: 2px 5px;">\$9,918,691</td> </tr> <tr> <td style="padding: 2px 5px;">Tax Collections by Collection Agencies</td> <td style="text-align: right; padding: 2px 5px;">\$7,578,259</td> <td style="text-align: right; padding: 2px 5px;">\$7,501,946</td> <td style="text-align: right; padding: 2px 5px;">\$9,531,468</td> <td style="text-align: right; padding: 2px 5px;">\$9,637,291</td> </tr> <tr> <td style="padding: 2px 5px;">Total Tax Collections by third parties</td> <td style="text-align: right; padding: 2px 5px;">\$14,967,483</td> <td style="text-align: right; padding: 2px 5px;">\$15,779,035</td> <td style="text-align: right; padding: 2px 5px;">\$18,318,229</td> <td style="text-align: right; padding: 2px 5px;">\$19,555,982</td> </tr> <tr> <td style="padding: 5px 5px 2px 5px;">Expenditures to Prosecuting Attorneys and Collection Agencies</td> <td style="text-align: right; padding: 2px 5px;">\$2,415,473</td> <td style="text-align: right; padding: 2px 5px;">\$2,342,807</td> <td style="text-align: right; padding: 2px 5px;">\$2,692,942</td> <td style="text-align: right; padding: 2px 5px;">\$3,064,934</td> </tr> </tbody> </table> | | 2010 | 2011 | 2012 | 2013 | Tax Collections by Prosecuting Attorneys | \$7,389,224 | \$8,277,089 | \$8,786,761 | \$9,918,691 | Tax Collections by Collection Agencies | \$7,578,259 | \$7,501,946 | \$9,531,468 | \$9,637,291 | Total Tax Collections by third parties | \$14,967,483 | \$15,779,035 | \$18,318,229 | \$19,555,982 | Expenditures to Prosecuting Attorneys and Collection Agencies | \$2,415,473 | \$2,342,807 | \$2,692,942 | \$3,064,934 |
| | 2010 | 2011 | 2012 | 2013 | | | | | | | | | | | | | | | | | | | | | | |
| Tax Collections by Prosecuting Attorneys | \$7,389,224 | \$8,277,089 | \$8,786,761 | \$9,918,691 | | | | | | | | | | | | | | | | | | | | | | |
| Tax Collections by Collection Agencies | \$7,578,259 | \$7,501,946 | \$9,531,468 | \$9,637,291 | | | | | | | | | | | | | | | | | | | | | | |
| Total Tax Collections by third parties | \$14,967,483 | \$15,779,035 | \$18,318,229 | \$19,555,982 | | | | | | | | | | | | | | | | | | | | | | |
| Expenditures to Prosecuting Attorneys and Collection Agencies | \$2,415,473 | \$2,342,807 | \$2,692,942 | \$3,064,934 | | | | | | | | | | | | | | | | | | | | | | |

NEW DECISION ITEM
RANK: 10 OF 13

| | | | | | | | | | |
|--|----------|--------------------|----------|----------|----------|----------|----------|----------|----------|
| Department of Revenue | | Budget Unit 87060C | | | | | | | |
| Divisions of Taxation and Administration | | | | | | | | | |
| DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006 | | | | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req | Dept Req |
| | GR | GR | FED | FED | OTHER | OTHER | TOTAL | TOTAL | One-Time |
| Budget Object Class/Job Class | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| 400 Professional Services | 100,000 | | | | | | 100,000 | | |
| Total EE | 100,000 | | 0 | | 0 | | 100,000 | | 0 |
| | | | | | | | | | |
| Program Distributions | 465,000 | | | | | | 465,000 | | |
| Total PSD | 465,000 | | 0 | | 0 | | 465,000 | | 0 |
| | | | | | | | | | |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| Grand Total | 565,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 565,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 10 OF 13

| Department of Revenue | | | Budget Unit <u>87060C</u> | | | | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Divisions of Taxation and Administration | | | | | | | | | |
| DI Name: Prosecuting Atty/Collection Agency Increase | | | DI# 1860006 | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| 400 Professional Services | 100,000 | | | | | | 100,000 | | |
| Total EE | 100,000 | | 0 | | 0 | | 100,000 | | 0 |
| | | | | | | | | | |
| Program Distributions | 465,000 | | | | | | 465,000 | | |
| Total PSD | 465,000 | | 0 | | 0 | | 465,000 | | 0 |
| | | | | | | | | | |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| Grand Total | 565,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 565,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 10 OF 13

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>87060C</u> |
| Divisions of Taxation and Administration | |
| DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006 | |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PROSEC ATTYS-COLL AGENCY FEES | | | | | | | | |
| PROS ATTY/COLLECTION AGY INCR - 1860006 | | | | | | | | |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$565,000 | 0.00 | \$565,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$565,000 | 0.00 | \$565,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| COUNTY LIEN FILING FEES | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 263,935 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | |
| TOTAL - PD | 263,935 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | |
| TOTAL | 263,935 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | |
| GRAND TOTAL | \$263,935 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 | |

CORE DECISION ITEM

| | |
|----------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>87080C</u> |
| Division of Taxation | |
| Core - County Filing Fees | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|--------------|-------------------------------|----------------|--------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 465,000 | 0 | 0 | 465,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 465,000 | 0 | 0 | 465,000 |
| <hr/> | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|--------------|--|----------------|--------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 465,000 | 0 | 0 | 465,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 465,000 | 0 | 0 | 465,000 |
| <hr/> | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. CORE DESCRIPTION

Sections 144.380 and 143.902, RSMo allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgments to garnish a taxpayer's wages, bank accounts, or other financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests a lien to be released.

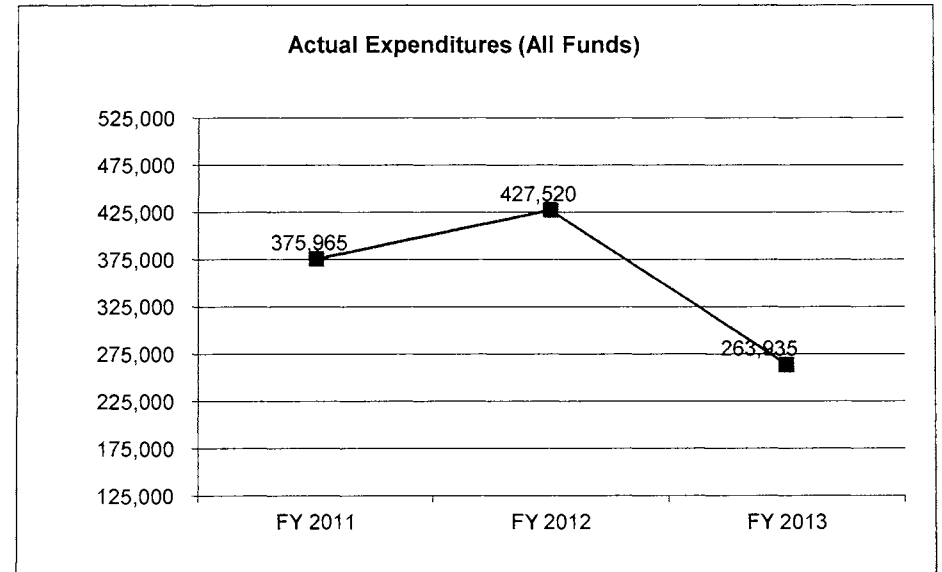
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---------------------------|---------------------------|
| Department of Revenue | Budget Unit <u>87080C</u> |
| Division of Taxation | |
| Core - County Filing Fees | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 585,000 | 465,000 | 465,000 | 465,000 |
| Less Reverted (All Funds) | (150,000) | 0 | 0 | 0 |
| Budget Authority (All Funds) | 435,000 | 465,000 | 465,000 | 465,000 |
| Actual Expenditures (All Funds) | 375,965 | 427,520 | 263,935 | 0 |
| Unexpended (All Funds) | 59,035 | 37,480 | 201,065 | 465,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 59,035 | 37,480 | 201,065 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
COUNTY LIEN FILING FEES**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|----------------|----------------|--------------|----------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 465,000 | 0 | 0 | 465,000 | |
| | Total | 0.00 | 465,000 | 0 | 0 | 465,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 465,000 | 0 | 0 | 465,000 | |
| | Total | 0.00 | 465,000 | 0 | 0 | 465,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 465,000 | 0 | 0 | 465,000 | |
| | Total | 0.00 | 465,000 | 0 | 0 | 465,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| COUNTY LIEN FILING FEES | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 263,935 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 |
| TOTAL - PD | 263,935 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 | 465,000 | 0.00 |
| GRAND TOTAL | \$263,935 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 |
| GENERAL REVENUE | \$263,935 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| MOTOR FUEL TAX | 177,321,082 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 |
| TOTAL - PD | 177,321,082 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 |
| TOTAL | 177,321,082 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 |
| GRAND TOTAL | \$177,321,082 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 |

CORE DECISION ITEM

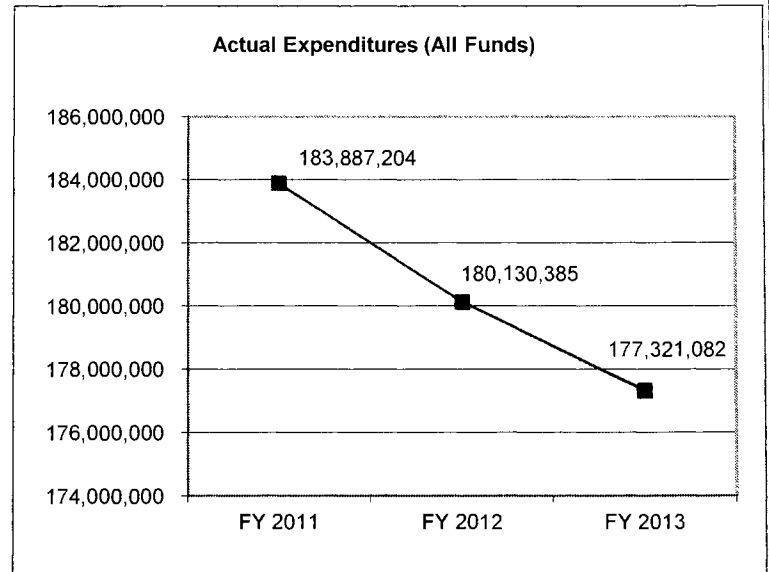
| | | | | | | | | | |
|---|------------------------|----------|--------------------|--------------------|--|-----------------------------------|----------|--------------------|--------------------|
| Department of Revenue | | | | | Budget Unit <u>87030C</u> | | | | |
| Division of Taxation | | | | | | | | | |
| Core - Motor Fuel Tax Distribution | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 188,000,000 | 188,000,000 | PSD | 0 | 0 | 188,000,000 | 188,000,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | <u>0</u> | <u>0</u> | <u>188,000,000</u> | <u>188,000,000</u> | Total | <u>0</u> | <u>0</u> | <u>188,000,000</u> | <u>188,000,000</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: Motor Fuel Tax Fund (0673) | | | | | Other Funds: Motor Fuel Tax Fund (0673) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state. This appropriation allows the Department of Revenue to distribute this money to counties and cities as mandated by the Missouri Constitution.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Distribution

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 188,000,000 | 188,000,000 | 188,000,000 | 188,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | N/A |
| Budget Authority (All Funds) | 188,000,000 | 188,000,000 | 188,000,000 | N/A |
| Actual Expenditures (All Funds) | 183,887,204 | 180,130,385 | 177,321,082 | N/A |
| Unexpended (All Funds) | 4,112,796 | 7,869,615 | 10,678,918 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 4,112,796 | 7,869,615 | 10,678,918 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR FUEL TAX DISTRIBUTION

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|--------------------|--------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 188,000,000 | 188,000,000 | |
| | Total | 0.00 | 0 | 0 | 188,000,000 | 188,000,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 188,000,000 | 188,000,000 | |
| | Total | 0.00 | 0 | 0 | 188,000,000 | 188,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 188,000,000 | 188,000,000 | |
| | Total | 0.00 | 0 | 0 | 188,000,000 | 188,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-----------------------------|---------------|---------|---------------|---------|---------------|----------|---------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 177,321,082 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 |
| TOTAL - PD | 177,321,082 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 |
| GRAND TOTAL | \$177,321,082 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$177,321,082 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|------------------------------------|--------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 500 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - PD | 500 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL | 500 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| GRAND TOTAL | \$500 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87032C |
| Division of Motor Vehicle and Driver Licensing | | |
| Core - Emblem Use Fee Distribution | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 1,000 | 0 | 0 | 1,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 1,000 | 0 | 0 | 1,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 1,000 | 0 | 0 | 1,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 1,000 | 0 | 0 | 1,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

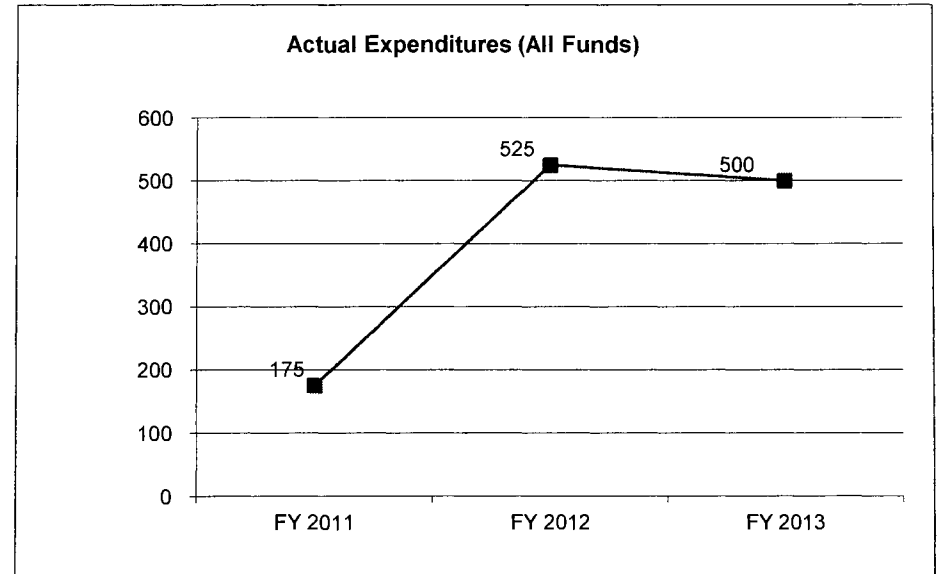
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>87032C</u> |
| Division of Motor Vehicle and Driver Licensing | |
| Core - Emblem Use Fee Distribution | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1,000 | 1,000 | 1,000 | 1,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,000 | 1,000 | 1,000 | 1,000 |
| Actual Expenditures (All Funds) | 175 | 525 | 500 | 0 |
| Unexpended (All Funds) | 825 | 475 | 500 | 1,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 825 | 475 | 500 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
EMBLEM USE FEE DISTRIBUTION**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|--------------|----------------|--------------|--------------|--------------------|
| <hr/> | | | | | | | |
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 1,000 | 0 | 0 | 1,000 | |
| | Total | 0.00 | 1,000 | 0 | 0 | 1,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 1,000 | 0 | 0 | 1,000 | |
| | Total | 0.00 | 1,000 | 0 | 0 | 1,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 1,000 | 0 | 0 | 1,000 | |
| | Total | 0.00 | 1,000 | 0 | 0 | 1,000 | |
| <hr/> | | | | | | | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|------------------------------------|--------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 500 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - PD | 500 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| GRAND TOTAL | \$500 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 |
| GENERAL REVENUE | \$500 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|-----------------|---------|-----------------|---------|-----------------|----------|-----------------|---------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL REVENUE REFUNDS (REG) | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 1,178,921,833 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 |
| TOTAL - PD | 1,178,921,833 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 |
| TOTAL | 1,178,921,833 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 |
| GRAND TOTAL | \$1,178,921,833 | 0.00 | \$1,312,000,000 | 0.00 | \$1,312,000,000 | 0.00 | \$1,312,000,000 | 0.00 |

CORE DECISION ITEM

| | | |
|--------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87011C |
| Division of Taxation | | |
| Core - General Revenue Refunds | | |

1. CORE FINANCIAL SUMMARY

| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
|------------------------|---------------|---------|-------|---------------|-----------------------------------|---------------|---------|-------|---------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 1,312,000,000 | 0 | 0 | 1,312,000,000 | PSD | 1,312,000,000 | 0 | 0 | 1,312,000,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 1,312,000,000 | 0 | 0 | 1,312,000,000 | Total | 1,312,000,000 | 0 | 0 | 1,312,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

The Department requests the continuation of the "E" on this appropriation.

Other Funds:

2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.

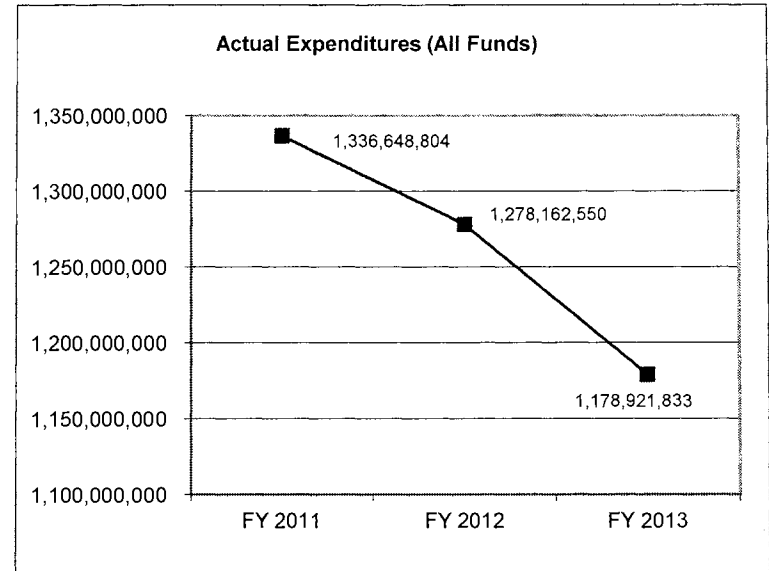
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - General Revenue Refunds

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1,434,000,000 | 1,538,400,000 | 1,377,900,000 | 1,312,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | N/A |
| Budget Authority (All Funds) | 1,434,000,000 | 1,538,400,000 | 1,377,900,000 | N/A |
| Actual Expenditures (All Funds) | 1,336,648,804 | 1,278,162,550 | 1,178,921,833 | N/A |
| Unexpended (All Funds) | 97,351,196 | 260,237,450 | 198,978,167 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 97,351,196 | 260,237,450 | 198,978,167 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------------------|----------|----------|----------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 1,312,000,000 | 0 | 0 | 1,312,000,000 | |
| | Total | 0.00 | 1,312,000,000 | 0 | 0 | 1,312,000,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 1,312,000,000 | 0 | 0 | 1,312,000,000 | |
| | Total | 0.00 | 1,312,000,000 | 0 | 0 | 1,312,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 1,312,000,000 | 0 | 0 | 1,312,000,000 | |
| | Total | 0.00 | 1,312,000,000 | 0 | 0 | 1,312,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------|-----------------|---------|-----------------|---------|-----------------|----------|-----------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL REVENUE REFUNDS (REG) | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 1,178,921,833 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 |
| TOTAL - PD | 1,178,921,833 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 | 1,312,000,000 | 0.00 |
| GRAND TOTAL | \$1,178,921,833 | 0.00 | \$1,312,000,000 | 0.00 | \$1,312,000,000 | 0.00 | \$1,312,000,000 | 0.00 |
| GENERAL REVENUE | \$1,178,921,833 | 0.00 | \$1,312,000,000 | 0.00 | \$1,312,000,000 | 0.00 | \$1,312,000,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|----------|---------|----------|---------|----------|----------|----------|---------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| FEDERAL & OTHER FUNDS REFUNDS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| STATEWIDE COURT AUTOMATION | 1,155 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | |
| SCHOOL BUILDING REVOLVING | 1,275 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | |
| GAMING PROCEEDS FOR EDUCATION | 0 | 0.00 | 20,150 | 0.00 | 20,150 | 0.00 | 20,150 | 0.00 | |
| GAMING COMMISSION FUND | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | |
| SOLID WASTE MGMT-SCRAP TIRE | 2,306 | 0.00 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 0.00 | |
| MOTOR VEHICLE COMMISSION | 5,748 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | |
| DEPT OF REVENUE INFORMATION | 12,732 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | |
| DEP OF REVENUE SPECIALTY PLATE | 5,000 | 0.00 | 4,850 | 0.00 | 4,850 | 0.00 | 4,850 | 0.00 | |
| TOTAL - PD | 28,216 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | |
| TOTAL | 28,216 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | |
| GRAND TOTAL | \$28,216 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | |

CORE DECISION ITEM

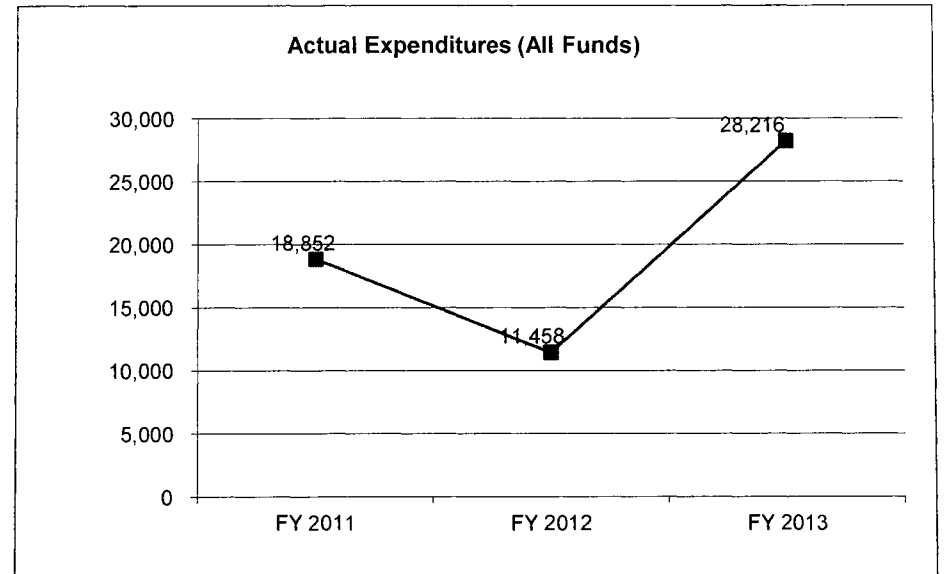
| | | | | | | | | | |
|---|--|----------------|---------------|---------------|--|--|----------------|---------------|-----------------|
| Department of Revenue | | | | | Budget Unit <u>87012C</u> | | | | |
| Divisions of Taxation and Motor Vehicle and Driver Licensing | | | | | | | | | |
| Core - Federal and Other Refunds | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 | PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 | Total | 0 | 0 | 50,000 | 50,000 E |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | Funds used in FY13: Motor Vehicle Commission (0588); Solid Waste Management (0569); DOR Specialty Plate (0775); School Building Revolving (0279); DOR Information Fund (0619); and Statewide Court Automation (0270) | | | | Other Funds: | Funds used in FY13: Motor Vehicle Commission (0588); Solid Waste Management (0569); DOR Specialty Plate (0775); School Building Revolving (0279); DOR Information Fund (0619); and Statewide Court Automation (0270) | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department may also use this appropriation to process refund claims for other state agencies that do not have refund appropriation authority | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87012C |
| Divisions of Taxation and Motor Vehicle and Driver Licensing | | |
| Core - Federal and Other Refunds | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 37,466 | 34,850 | 34,850 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 37,466 | 34,850 | 34,850 | 50,000 |
| Actual Expenditures (All Funds) | 18,852 | 11,458 | 28,216 | 0 |
| Unexpended (All Funds) | 18,614 | 23,392 | 6,634 | 50,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 18,614 | 23,392 | 6,634 | 0 |
| (1) | | | | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation increased to process refund claims from the Motor Vehicle Commission and County Road Aid Trust funds.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--|----------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| FEDERAL & OTHER FUNDS REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 28,216 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 28,216 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$28,216 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$28,216 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|-----------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 1,552,189 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| TOTAL - PD | 1,552,189 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| TOTAL | 1,552,189 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| GRAND TOTAL | \$1,552,189 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | | | | | | | | |
|--|--|----------|------------------|------------------|--|--|----------|------------------|--------------------|
| Department of Revenue | | | | | Budget Unit <u>87020C</u> | | | | |
| Divisions of Taxation and Administration | | | | | | | | | |
| Core - Highway Fund Refunds | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,290,564 | 2,290,564 | PSD | 0 | 0 | 2,290,564 | 2,290,564 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | <u>0</u> | <u>0</u> | <u>2,290,564</u> | <u>2,290,564</u> | Total | <u>0</u> | <u>0</u> | <u>2,290,564</u> | <u>2,290,564</u> E |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | State Highways and Transportation Department Fund (0644) | | | | Other Funds: | State Highways and Transportation Department Fund (0644) | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund (Highway Fund) as required by Section 136.035, RSMo. The Department processes refund claims for motor vehicle sales and use taxes and motor vehicle and driver license fees.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

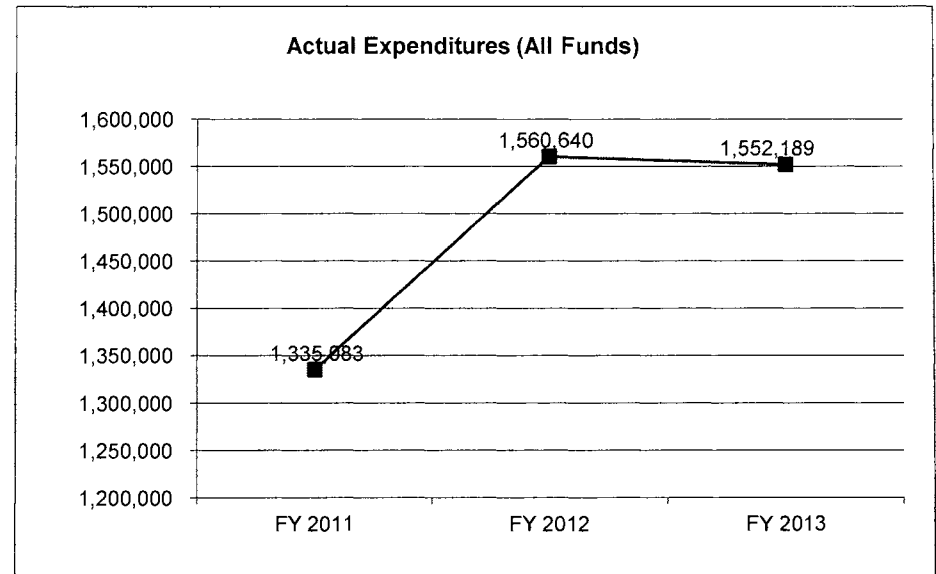
CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Highway Fund Refunds

Budget Unit 87020C

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,290,564 | 2,290,564 | 2,290,564 | 2,290,564 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,290,564 | 2,290,564 | 2,290,564 | 2,290,564 |
| Actual Expenditures (All Funds) | 1,335,083 | 1,560,640 | 1,552,189 | 0 |
| Unexpended (All Funds) | 955,481 | 729,924 | 738,375 | 2,290,564 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 955,481 | 729,924 | 738,375 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
HIGHWAY FUND REFUNDS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|------------------|------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| | Total | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| | Total | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| | Total | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|----------------------|-------------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 1,552,189 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| TOTAL - PD | 1,552,189 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| GRAND TOTAL | \$1,552,189 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$1,552,189 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------------|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| AVIATION TRUST FUND REFUNDS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| AVIATION TRUST FUND | 4,131 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | |
| TOTAL - PD | 4,131 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | |
| TOTAL | 4,131 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | |
| GRAND TOTAL | \$4,131 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | |

CORE DECISION ITEM

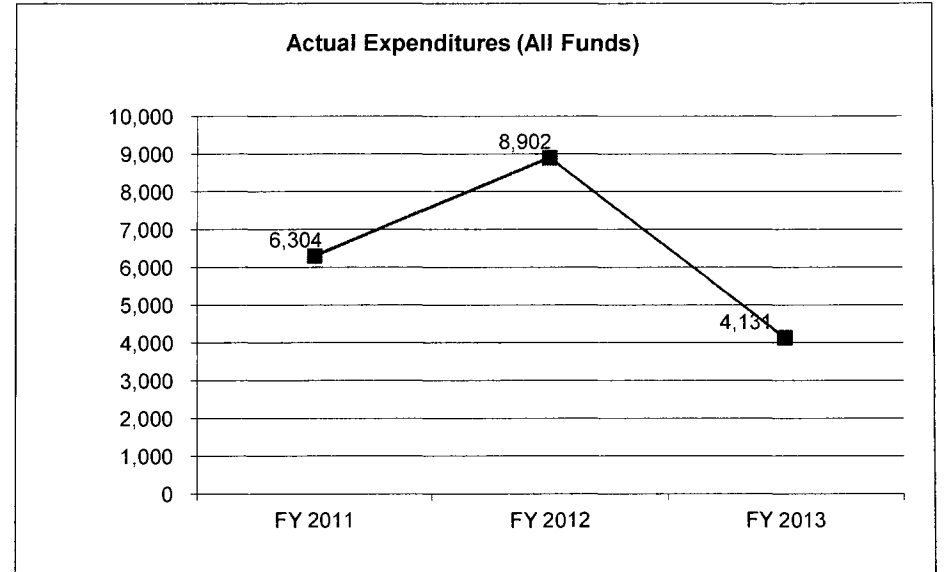
| | | | | | | | | | |
|--|------------------------|----------|---------------|---------------|--|-----------------------------------|----------|---------------|-----------------|
| Department of Revenue | | | | | Budget Unit <u>87045C</u> | | | | |
| Division of Taxation | | | | | | | | | |
| Core - Aviation Trust Fund Refunds | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 | PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | <u>0</u> | <u>0</u> | <u>50,000</u> | <u>50,000</u> | Total | <u>0</u> | <u>0</u> | <u>50,000</u> | <u>50,000</u> E |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: Aviation Trust Fund (0952) | | | | | Other Funds: Aviation Trust Fund (0952) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agriculture aircraft operators.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

| | | |
|------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87045C |
| Division of Taxation | | |
| Core - Aviation Trust Fund Refunds | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Actual Expenditures (All Funds) | 6,304 | 8,902 | 4,131 | 0 |
| Unexpended (All Funds) | 43,696 | 41,098 | 45,869 | 50,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 43,696 | 41,098 | 45,869 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
AVIATION TRUST FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|---------------|---------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|------------------------------------|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| AVIATION TRUST FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 4,131 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 4,131 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$4,131 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$4,131 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|----------------------------------|--------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 7,838,411 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 |
| TOTAL - PD | 7,838,411 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 |
| TOTAL | 7,838,411 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 |
| GRAND TOTAL | \$7,838,411 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | | | | | | | | |
|--|------------------------|----------|-------------------|-------------------|--|-----------------------------------|----------|-------------------|---------------------|
| Department of Revenue | | | | | Budget Unit <u>87050C</u> | | | | |
| Division of Taxation | | | | | | | | | |
| Core - Motor Fuel Tax Refunds | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 10,914,000 | 10,914,000 | PSD | 0 | 0 | 10,914,000 | 10,914,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | <u>0</u> | <u>0</u> | <u>10,914,000</u> | <u>10,914,000</u> | Total | <u>0</u> | <u>0</u> | <u>10,914,000</u> | <u>10,914,000</u> E |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: State Highways and Transportation Department Fund (0644) | | | | | Other Funds: State Highways and Transportation Department Fund (0644) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims. | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

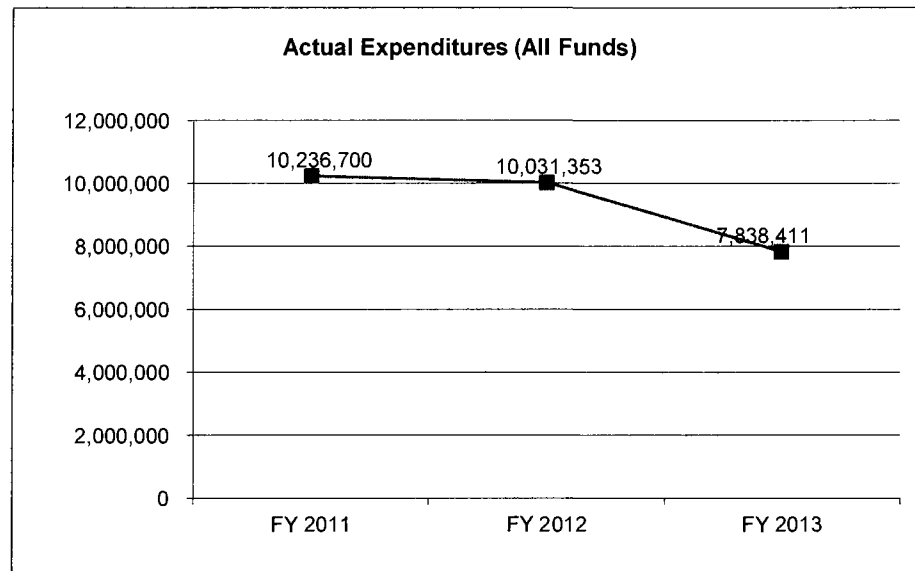
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Refunds

Budget Unit 87050C

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 10,414,000 | 10,414,000 | 10,414,000 | 10,914,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 10,414,000 | 10,414,000 | 10,414,000 | 10,914,000 |
| Actual Expenditures (All Funds) | 10,236,700 | 10,031,353 | 7,838,411 | 0 |
| Unexpended (All Funds) | 177,300 | 382,647 | 2,575,589 | 10,914,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 177,300 | 382,647 | 2,575,589 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|-------------------|-------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 10,914,000 | 10,914,000 | |
| | Total | 0.00 | 0 | 0 | 10,914,000 | 10,914,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 10,914,000 | 10,914,000 | |
| | Total | 0.00 | 0 | 0 | 10,914,000 | 10,914,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 10,914,000 | 10,914,000 | |
| | Total | 0.00 | 0 | 0 | 10,914,000 | 10,914,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------------|-------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 7,838,411 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 |
| TOTAL - PD | 7,838,411 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 |
| GRAND TOTAL | \$7,838,411 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$7,838,411 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|----------------------------|-----------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS FROM WORKERS' COMP | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| WORKERS COMPENSATION | 513,702 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 513,702 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL | 513,702 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$513,702 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87085C |
| Division of Taxation | | |
| Core - Worker's Compensation Refunds | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-----------|-----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,000,000 | 2,000,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 2,000,000 | 2,000,000 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Worker's Compensation Fund (0652)

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-----------|-------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 2,000,000 | 2,000,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 2,000,000 | 2,000,000 E |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue refunds any overpayment or erroneous payment of worker's compensation taxes paid by insurance companies per Section 287 170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process those refund claims.

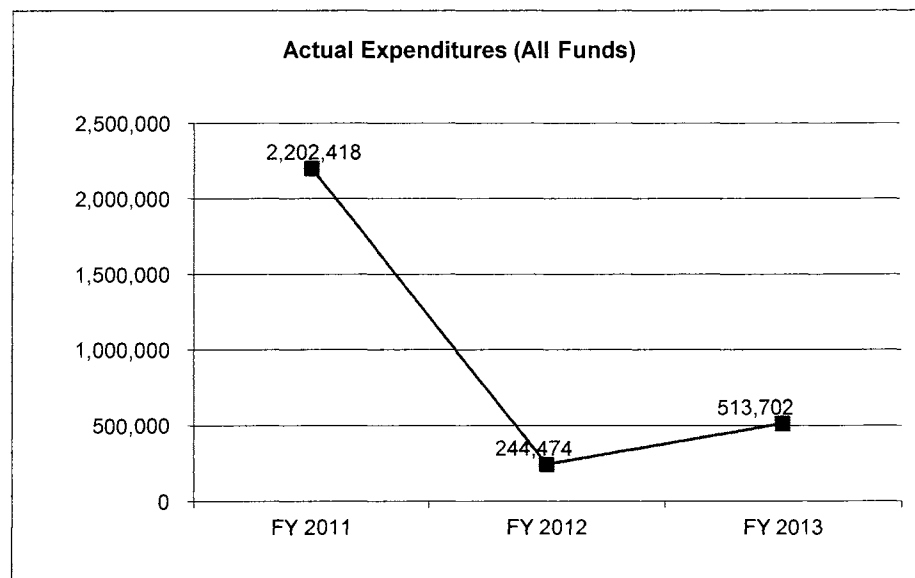
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|--------------------------------------|---------------------------|
| Department of Revenue | Budget Unit <u>87085C</u> |
| Division of Taxation | |
| Core - Worker's Compensation Refunds | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 2,202,420 | 450,000 | 513,703 | 2,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,202,420 | 450,000 | 513,703 | 2,000,000 |
| Actual Expenditures (All Funds) | 2,202,418 | 244,474 | 513,702 | 0 |
| Unexpended (All Funds) | 2 | 205,526 | 1 | 2,000,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| | (1) | | (2) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation increased \$1,752,420 to process refunds.

(2) Appropriation increased \$63,703 to process refunds.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|------------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-----------------------------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| REFUNDS FROM WORKERS' COMP | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 513,702 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 513,702 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$513,702 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$513,702 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| CIGARETTE TAX REFUNDS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| HEALTH INITIATIVES | 6,308 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | |
| STATE SCHOOL MONEYS | 14,193 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | |
| FAIR SHARE FUND | 6,308 | 0.00 | 11,000 | 0.00 | 11,000 | 0.00 | 11,000 | 0.00 | |
| TOTAL - PD | 26,809 | 0.00 | 61,000 | 0.00 | 61,000 | 0.00 | 61,000 | 0.00 | |
| TOTAL | 26,809 | 0.00 | 61,000 | 0.00 | 61,000 | 0.00 | 61,000 | 0.00 | |
| GRAND TOTAL | \$26,809 | 0.00 | \$61,000 | 0.00 | \$61,000 | 0.00 | \$61,000 | 0.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | | | | | | | | |
|---|--|----------|---------------|---------------|--|--|----------|---------------|-----------------|
| Department of Revenue | | | | | Budget Unit <u>87088C</u> | | | | |
| Division of Taxation | | | | | | | | | |
| Core - Cigarette Tax Refunds | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 61,000 | 61,000 | PSD | 0 | 0 | 61,000 | 61,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | <u>0</u> | <u>0</u> | <u>61,000</u> | <u>61,000</u> | Total | <u>0</u> | <u>0</u> | <u>61,000</u> | <u>61,000</u> E |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | Health Initiatives Fund (0275); State School Money Fund (0616); and Fair Share Fund (0687) | | | | Other Funds: | Health Initiatives Fund (0275); State School Money Fund (0616); and Fair Share Fund (0687) | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund.</p> <p>A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.</p> <p>The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarette and other tobacco products as maintained in Chapter 149, RSMo.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

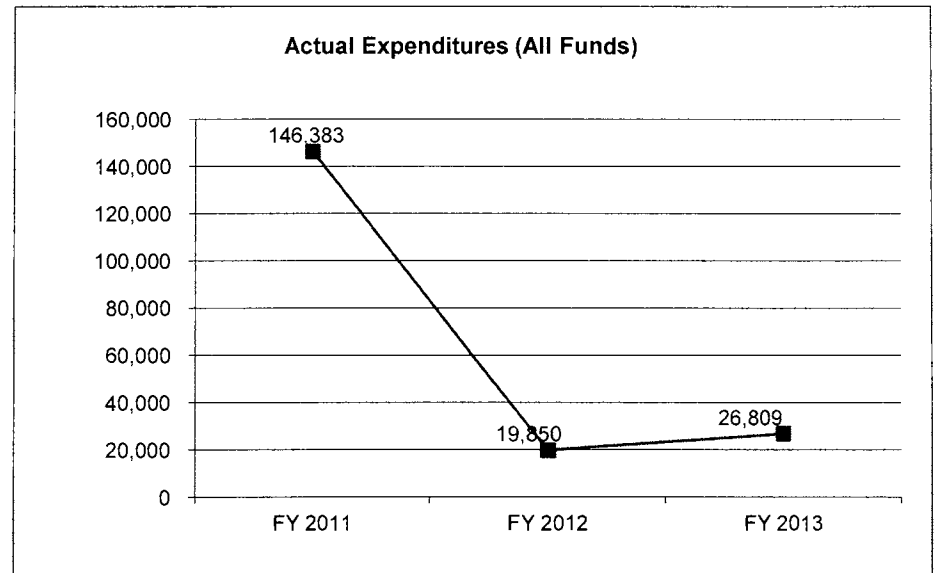
CORE DECISION ITEM

| | |
|-------------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>87088C</u> |
| Division of Taxation | |
| Core - Cigarette Tax Refunds | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 151,000 | 61,000 | 61,000 | 61,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 151,000 | 61,000 | 61,000 | 61,000 |
| Actual Expenditures (All Funds) | 146,383 | 19,850 | 26,809 | 0 |
| Unexpended (All Funds) | 4,617 | 41,150 | 34,191 | 61,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 4,617 | 41,150 | 34,191 | 0 |

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation increased \$90,000 to process refund requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 61,000 | 61,000 | |
| | Total | 0.00 | 0 | 0 | 61,000 | 61,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 61,000 | 61,000 | |
| | Total | 0.00 | 0 | 0 | 61,000 | 61,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 61,000 | 61,000 | |
| | Total | 0.00 | 0 | 0 | 61,000 | 61,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-----------------------|----------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIGARETTE TAX REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 26,809 | 0.00 | 61,000 | 0.00 | 61,000 | 0.00 | 61,000 | 0.00 |
| TOTAL - PD | 26,809 | 0.00 | 61,000 | 0.00 | 61,000 | 0.00 | 61,000 | 0.00 |
| GRAND TOTAL | \$26,809 | 0.00 | \$61,000 | 0.00 | \$61,000 | 0.00 | \$61,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$26,809 | 0.00 | \$61,000 | 0.00 | \$61,000 | 0.00 | \$61,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| COUNTY STOCK INS TAX DISTRIBTN | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 202,670 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | |
| TOTAL - PD | 202,670 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | |
| TOTAL | 202,670 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | |
| GRAND TOTAL | \$202,670 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 | |

CORE DECISION ITEM

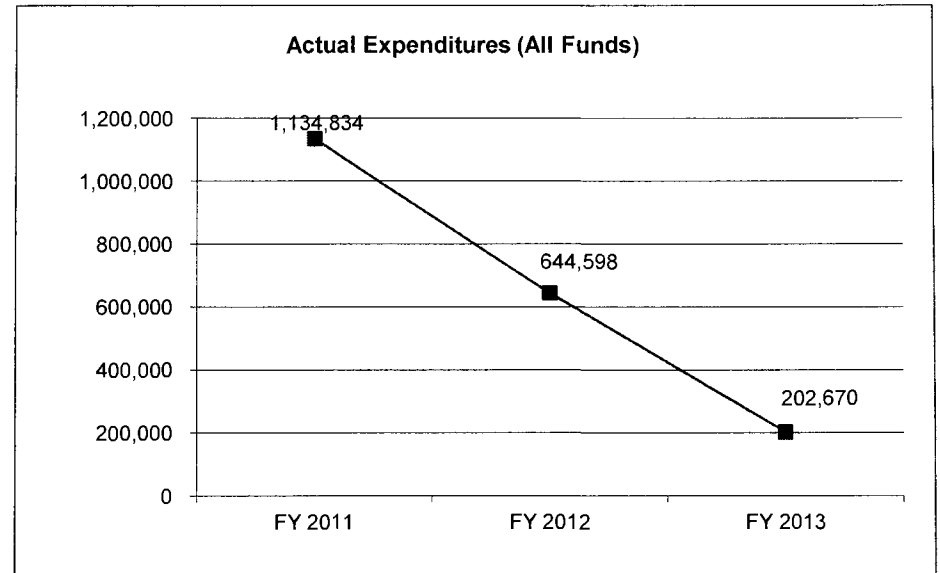
| | | | | | | | | | | | | | | | | | | | |
|---|----------------|----------|----------|----------------|--|----------------|----------|----------|----------------|--|--|--|--|--|--------------------|---|---|---|---|
| Department of Revenue | | | | | Budget Unit <u>87018C</u> | | | | | | | | | | | | | | |
| Division of Taxation | | | | | | | | | | | | | | | | | | | |
| Core - County Stock Insurance Distribution | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | | | | | | | | | | |
| PSD | 660,700 | 0 | 0 | 660,700 | PSD | 660,700 | 0 | 0 | 660,700 | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | | | | | | | | | | |
| Total | 660,700 | 0 | 0 | 660,700 | Total | 660,700 | 0 | 0 | 660,700 | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; padding: 2px;">Est. Fringe</td> <td style="width: 15%; text-align: center; padding: 2px;">0</td> <td style="width: 15%; text-align: center; padding: 2px;">0</td> <td style="width: 15%; text-align: center; padding: 2px;">0</td> <td style="width: 15%; text-align: center; padding: 2px;">0</td> </tr> </table> | | | | | Est. Fringe | 0 | 0 | 0 | 0 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; padding: 2px;">Est. Fringe</td> <td style="width: 15%; text-align: center; padding: 2px;">0</td> <td style="width: 15%; text-align: center; padding: 2px;">0</td> <td style="width: 15%; text-align: center; padding: 2px;">0</td> <td style="width: 15%; text-align: center; padding: 2px;">0</td> </tr> </table> | | | | | Est. Fringe | 0 | 0 | 0 | 0 |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | | | | | | | | | | |
| Other Funds: | | | | | Other Funds: | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | |
| <p>Section 148.330.4 RSMo, states "On or before the first day of September each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue of the state, to the county treasurer, and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."</p> <p>The Department of Revenue uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless.</p> | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87018C |
| Division of Taxation | | |
| Core - County Stock Insurance Distribution | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1,134,834 | 644,598 | 500,000 | 660,700 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,134,834 | 644,598 | 500,000 | 660,700 |
| Actual Expenditures (All Funds) | 1,134,834 | 644,598 | 202,670 | 0 |
| Unexpended (All Funds) | 0 | 0 | 297,330 | 660,700 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 297,330 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| | (1) | (2) | | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$634,834 to process the distribution.
- (2) Appropriation increased \$144,298 to process the distribution.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
COUNTY STOCK INS TAX DISTRIBTN

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|----------------|----------|----------|----------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 660,700 | 0 | 0 | 660,700 | |
| | Total | 0.00 | 660,700 | 0 | 0 | 660,700 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 660,700 | 0 | 0 | 660,700 | |
| | Total | 0.00 | 660,700 | 0 | 0 | 660,700 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 660,700 | 0 | 0 | 660,700 | |
| | Total | 0.00 | 660,700 | 0 | 0 | 660,700 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| COUNTY STOCK INS TAX DISTRIBTN | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 202,670 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 |
| TOTAL - PD | 202,670 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 |
| GRAND TOTAL | \$202,670 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 |
| GENERAL REVENUE | \$202,670 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|-----------|---------|-----------|---------|-----------|----------|-----------|---------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 211,413 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | |
| TOTAL - PD | 211,413 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | |
| TOTAL | 211,413 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | |
| DEBT OFFSET CREDITS INCREASE - 1860007 | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 60,000 | 0.00 | 60,000 | 0.00 | |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 60,000 | 0.00 | 60,000 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 60,000 | 0.00 | 60,000 | 0.00 | |
| GRAND TOTAL | \$211,413 | 0.00 | \$200,000 | 0.00 | \$260,000 | 0.00 | \$260,000 | 0.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

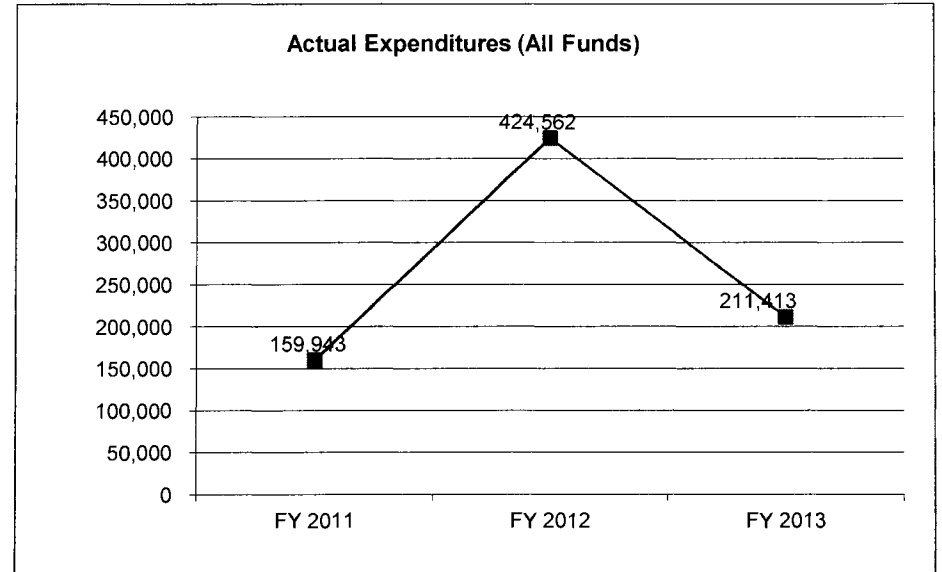
| | | | | | | | | | |
|--|----------------|----------|----------|----------------|--|----------------|----------|----------|----------------|
| Department of Revenue | | | | | Budget Unit <u>87092C</u> | | | | |
| Division of Taxation | | | | | | | | | |
| Core - Debt Offset Credits | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 200,000 | 0 | 0 | 200,000 | PSD | 200,000 | 0 | 0 | 200,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 200,000 | 0 | 0 | 200,000 | Total | 200,000 | 0 | 0 | 200,000 |
| | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | | | | | Other Funds: | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>Section 135.815, RSMo, states, "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes, and through the department of insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application for such tax credits, except that the amount of credits issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of insurance concludes that a taxpayer is delinquent after June fifteenth but before July first of any year, and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits towards a tax delinquency, the administering agency shall notify the appropriate department, and that department shall update the amount of outstanding delinquent tax owed by the applicant.. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions or other provisions of law."</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

| | |
|-----------------------------------|----------------------------------|
| Department of Revenue | Budget Unit <u>87092C</u> |
| Division of Taxation | |
| Core - Debt Offset Credits | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 280,000 | 424,562 | 425,000 | 200,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 280,000 | 424,562 | 425,000 | 200,000 |
| Actual Expenditures (All Funds) | 159,943 | 424,562 | 211,413 | 0 |
| Unexpended (All Funds) | 120,057 | 0 | 213,587 | 200,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 120,057 | 0 | 213,587 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| | (1) | (2) | (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$80,000 to apply credits towards delinquencies.
- (2) Appropriation increased \$224,562 to apply credits towards delinquencies.
- (3) The Department received a supplemental appropriation.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
OFFSET DEBTS WITH TAX CREDITS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------------|----------|----------|----------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 211,413 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| TOTAL - PD | 211,413 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| GRAND TOTAL | \$211,413 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |
| GENERAL REVENUE | \$211,413 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 11 OF 13

| | |
|---|---------------------------|
| Department of Revenue | Budget Unit <u>87092C</u> |
| Division of Taxation | |
| DI Name: Debt Offset Credits - Increase | DI# 1860007 |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 60,000 | 0 | 0 | 60,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 60,000 | 0 | 0 | 60,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 60,000 | 0 | 0 | 60,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 60,000 | 0 | 0 | 60,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 135.815, RSMo, states that prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

Over the last five fiscal years, the Department applied tax credits toward delinquent taxes ranging from \$238,494 to \$424,562.

Prior to Fiscal Year 2013, this appropriation contained an "E". In Fiscal Year 2013, the Department received a supplemental request. An increase is requested to the core to more accurately reflect anticipated spending.

NEW DECISION ITEM
RANK: 11 OF 13

| | | |
|---|-------------|---------|
| Department of Revenue | Budget Unit | 87092C |
| Division of Taxation | | |
| DI Name: Debt Offset Credits - Increase | DI# | 1860007 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The current appropriation level is \$200,000. The requested increase is the average of the expenditures from Fiscal Year 2009 through Fiscal Year 2013 and more accurately reflects anticipated spending.

| | 2009 | 2010 | 2011 | 2012 | 2013 | Average Exp | Current Appro | Amount Requested |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|----------------|------------------|---------------------|
| Credits Applied Toward Delinquencies | \$238,494 | \$259,589 | \$159,943 | \$424,562 | \$211,413 | \$258,800 | \$200,000 | \$60,000 |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | 60,000 | | | | | | 60,000 | | |
| Total PSD | 60,000 | | 0 | | 0 | | 60,000 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 60,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 60,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 11 OF 13

| | | | | | | | | | |
|---|--|--|--------------------|--|--|--|--|--|--|
| Department of Revenue | | | Budget Unit 87092C | | | | | | |
| Division of Taxation | | | | | | | | | |
| DI Name: Debt Offset Credits - Increase | | | DI# 1860007 | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

NEW DECISION ITEM
RANK: 11 OF 13

Department of Revenue
Division of Taxation
DI Name: Debt Offset Credits - Increase DI# 1860007

Budget Unit 87092C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--|---------|---------|---------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | |
| DEBT OFFSET CREDITS INCREASE - 1860007 | | | | | | | | |
| REFUNDS | 0 | 0.00 | 0 | 0.00 | 60,000 | 0.00 | 60,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 60,000 | 0.00 | 60,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$60,000 | 0.00 | \$60,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$60,000 | 0.00 | \$60,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| DEBT OFFSET TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 13,187,365 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 | |
| TOTAL - TRF | 13,187,365 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 | |
| TOTAL | 13,187,365 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 | |
| DEBT OFFSET TRANSFER INCREASE - 1860008 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 2,505,000 | 0.00 | 2,505,000 | 0.00 | |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 2,505,000 | 0.00 | 2,505,000 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 2,505,000 | 0.00 | 2,505,000 | 0.00 | |
| GRAND TOTAL | \$13,187,365 | 0.00 | \$11,292,384 | 0.00 | \$13,797,384 | 0.00 | \$13,797,384 | 0.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | |
|-----------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87091C |
| Division of Taxation | | |
| Core - Debt Offset Transfer | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 11,292,384 | 0 | 0 | 11,292,384 |
| Total | 11,292,384 | 0 | 0 | 11,292,384 |

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 11,292,384 | 0 | 0 | 11,292,384 |
| Total | 11,292,384 | 0 | 0 | 11,292,384 |

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

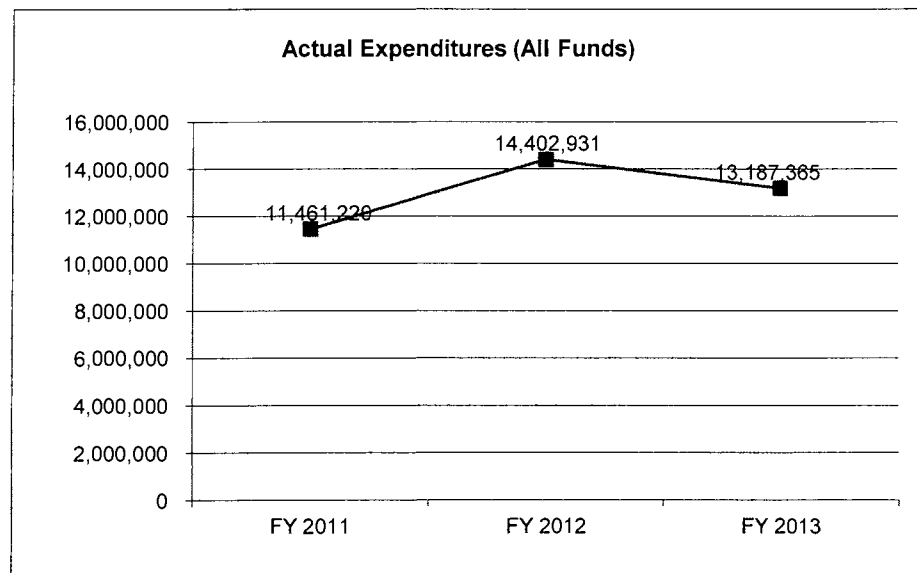
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|-----------------------------|---------------------------|
| Department of Revenue | Budget Unit <u>87091C</u> |
| Division of Taxation | |
| Core - Debt Offset Transfer | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 11,592,384 | 17,050,860 | 14,542,384 | 11,292,384 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 11,592,384 | 17,050,860 | 14,542,384 | 11,292,384 |
| Actual Expenditures (All Funds) | 11,461,220 | 14,402,931 | 13,187,365 | 0 |
| Unexpended (All Funds) | 131,164 | 2,647,929 | 1,355,019 | 11,292,384 |
| Unexpended, by Fund: | | | | |
| General Revenue | 131,164 | 2,647,929 | 1,355,019 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| | (1) | (2) | (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$300,000 to process transfer requests.
- (2) Appropriation increased \$5,758,476 to process transfer requests.
- (3) The Department received a supplemental increase.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DEBT OFFSET TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|-------------------|----------|----------|-------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 11,292,384 | 0 | 0 | 11,292,384 | |
| | Total | 0.00 | 11,292,384 | 0 | 0 | 11,292,384 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 11,292,384 | 0 | 0 | 11,292,384 | |
| | Total | 0.00 | 11,292,384 | 0 | 0 | 11,292,384 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 11,292,384 | 0 | 0 | 11,292,384 | |
| | Total | 0.00 | 11,292,384 | 0 | 0 | 11,292,384 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|----------------------|--------------|---------|--------------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 13,187,365 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 |
| TOTAL - TRF | 13,187,365 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 | 11,292,384 | 0.00 |
| GRAND TOTAL | \$13,187,365 | 0.00 | \$11,292,384 | 0.00 | \$11,292,384 | 0.00 | \$11,292,384 | 0.00 |
| GENERAL REVENUE | \$13,187,365 | 0.00 | \$11,292,384 | 0.00 | \$11,292,384 | 0.00 | \$11,292,384 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 12 OF 13

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>87091C</u> |
| Division of Taxation | |
| DI Name: Debt Offset Transfer Increase | DI# 1860008 |

1. AMOUNT OF REQUEST

| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
|------------------------|------------------|----------|----------|------------------|-----------------------------------|------------------|----------|----------|------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 2,505,000 | 0 | 0 | 2,505,000 | TRF | 2,505,000 | 0 | 0 | 2,505,000 |
| Total | 2,505,000 | 0 | 0 | 2,505,000 | Total | 2,505,000 | 0 | 0 | 2,505,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, universities, and the federal government seeking satisfaction of any debt larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

Prior to Fiscal Year 2013, this appropriation contained an "E" The current appropriation authority is \$11,292,384. The increase is requested to more accurately reflect anticipated spending.

NEW DECISION ITEM
RANK: 12 OF 13

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>87091C</u> |
| Division of Taxation | |
| DI Name: Debt Offset Transfer Increase | DI# 1860008 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Below is the five history of debt offsets. The increase assumes that the increases in Fiscal Years 2012 and 2013 will continue. The increase will more accurately reflect anticipated spending.

| | 2009 | 2010 | 2011 | 2012 | 2013 | Current Appro | Requested Increase | New Appro Level |
|--------------|--------------|--------------|--------------|--------------|--------------|------------------|-----------------------|--------------------|
| Debt Offsets | \$12,226,862 | \$11,387,972 | \$11,461,220 | \$14,402,931 | \$13,187,365 | \$11,292,384 | \$2,505,000 | \$13,797,384 |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | 2,505,000 | | | | | | 2,505,000 | | |
| Total TRF | 2,505,000 | | 0 | | 0 | | 2,505,000 | | 0 |
| Grand Total | 2,505,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 2,505,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 12 OF 13

| Department of Revenue | | | | Budget Unit <u>87091C</u> | | | | | |
|--|--------------------------|----------------------|---------------------------|---------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division of Taxation | | | | | | | | | |
| DI Name: Debt Offset Transfer Increase | | | | DI# 1860008 | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | 2,505,000 | | | | | | 2,505,000 | | |
| Total TRF | 2,505,000 | | 0 | | 0 | | 2,505,000 | | 0 |
| Grand Total | 2,505,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 2,505,000 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 12 OF 13

Department of Revenue
Division of Taxation
DI Name: Debt Offset Transfer Increase DI# 1860008

Budget Unit 87091C

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--|------------|-------------|------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET TRANSFER | | | | | | | | |
| DEBT OFFSET TRANSFER INCREASE - 1860008 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 2,505,000 | 0.00 | 2,505,000 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 2,505,000 | 0.00 | 2,505,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$2,505,000 | 0.00 | \$2,505,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$2,505,000 | 0.00 | \$2,505,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|---------------------------|-------------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIRCUIT COURTS ESCROW TRF | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| GENERAL REVENUE | 1,536,506 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 |
| TOTAL - TRF | 1,536,506 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 |
| TOTAL | 1,536,506 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 |
| GRAND TOTAL | \$1,536,506 | 0.00 | \$1,600,000 | 0.00 | \$1,600,000 | 0.00 | \$1,600,000 | 0.00 |

CORE DECISION ITEM

| | | |
|--------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87101C |
| Division of Taxation | | |
| Core - Circuit Court Escrow Transfer | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|-----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 1,600,000 | 0 | 0 | 1,600,000 |
| Total | 1,600,000 | 0 | 0 | 1,600,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|-----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 1,600,000 | 0 | 0 | 1,600,000 |
| Total | 1,600,000 | 0 | 0 | 1,600,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

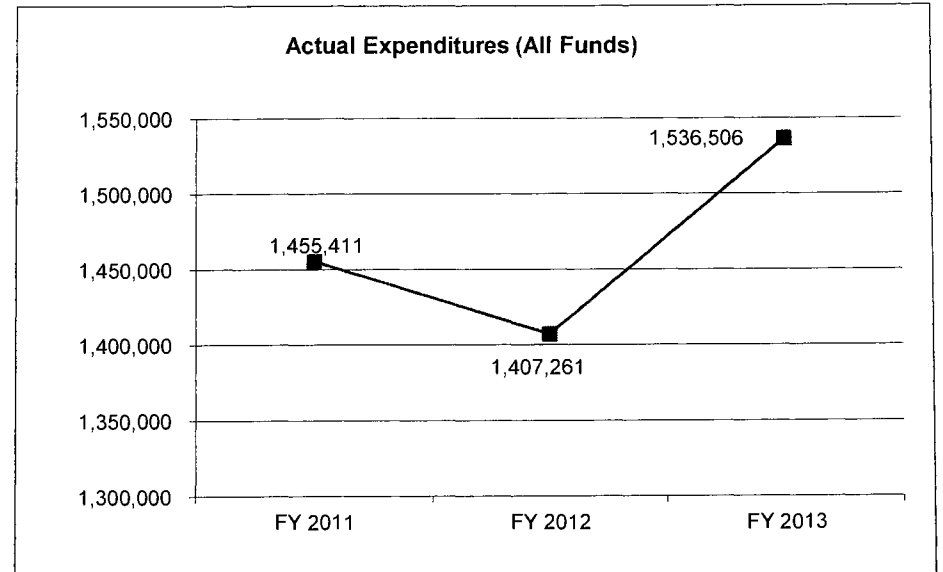
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | |
|---|----------------------------------|
| Department of Revenue | Budget Unit <u>87101C</u> |
| Division of Taxation | |
| Core - Circuit Court Escrow Transfer | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 1,465,500 | 1,505,500 | 1,536,507 | 1,600,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,465,500 | 1,505,500 | 1,536,507 | 1,600,000 |
| Actual Expenditures (All Funds) | 1,455,411 | 1,407,261 | 1,536,506 | 0 |
| Unexpended (All Funds) | 10,089 | 98,239 | 1 | 1,600,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 10,089 | 98,239 | 1 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| | (1) | (2) | (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$960,000 to process transfer requests.
- (2) Appropriation increased \$1,000,000 to process transfer requests.
- (3) Appropriation increased \$1,031,007 to process transfer requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|------------------|----------|----------|------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 1,600,000 | 0 | 0 | 1,600,000 | |
| | Total | 0.00 | 1,600,000 | 0 | 0 | 1,600,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 1,600,000 | 0 | 0 | 1,600,000 | |
| | Total | 0.00 | 1,600,000 | 0 | 0 | 1,600,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 1,600,000 | 0 | 0 | 1,600,000 | |
| | Total | 0.00 | 1,600,000 | 0 | 0 | 1,600,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------------|-------------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIRCUIT COURTS ESCROW TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 1,536,506 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 |
| TOTAL - TRF | 1,536,506 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 | 1,600,000 | 0.00 |
| GRAND TOTAL | \$1,536,506 | 0.00 | \$1,600,000 | 0.00 | \$1,600,000 | 0.00 | \$1,600,000 | 0.00 |
| GENERAL REVENUE | \$1,536,506 | 0.00 | \$1,600,000 | 0.00 | \$1,600,000 | 0.00 | \$1,600,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|-----------------------|-----------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| DEBT OFFSET ESCROW | 892,864 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 |
| TOTAL - PD | 892,864 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 |
| TOTAL | 892,864 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 |
| GRAND TOTAL | \$892,864 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 |

CORE DECISION ITEM

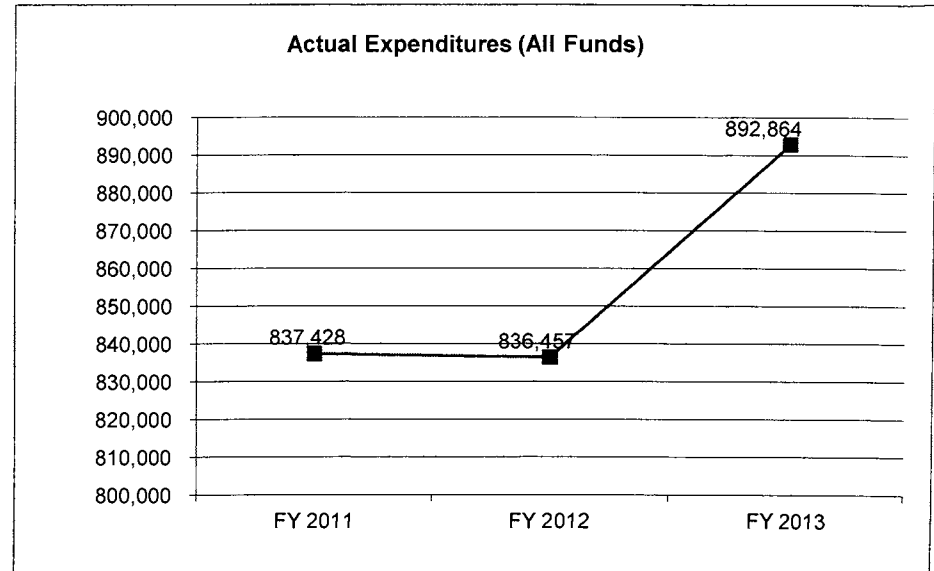
| | | | | | | | | | |
|--|----------|----------|------------------|------------------|--|----------|----------|------------------|--------------------|
| Department of Revenue | | | | | Budget Unit <u>87098C</u> | | | | |
| Divisions of Taxation and Administration | | | | | | | | | |
| Core - Debt Offset Escrow Distribution | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 1,164,119 | 1,164,119 | PSD | 0 | 0 | 1,164,119 | 1,164,119 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | <u>0</u> | <u>0</u> | <u>1,164,119</u> | <u>1,164,119</u> | Total | <u>0</u> | <u>0</u> | <u>1,164,119</u> | <u>1,164,119</u> E |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: Debt Offset Escrow Fund (0753) | | | | | Other Funds: | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account for the satisfaction of debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.</p> <p>The Department is also developing reciprocal agreements with other state agencies to intercept refunds for the satisfaction of debts. The Department executed an agreement with the state of Kansas in Fiscal Year 2010. Through Fiscal Year 2013, Kansas intercepted \$2.9 million on behalf of Missouri and Missouri intercepted \$2 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the applicable states.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87098C |
| Divisions of Taxation and Administration | | |
| Core - Debt Offset Escrow Distribution | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1,164,119 | 1,164,119 | 1,164,119 | 1,164,119 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,164,119 | 1,164,119 | 1,164,119 | 1,164,119 |
| Actual Expenditures (All Funds) | 837,428 | 836,457 | 892,864 | 0 |
| Unexpended (All Funds) | 326,691 | 327,662 | 271,255 | 1,164,119 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 326,691 | 327,662 | 271,255 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
DEBT OFFSET**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|------------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,164,119 | 1,164,119 | |
| | Total | 0.00 | 0 | 0 | 1,164,119 | 1,164,119 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,164,119 | 1,164,119 | |
| | Total | 0.00 | 0 | 0 | 1,164,119 | 1,164,119 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 1,164,119 | 1,164,119 | |
| | Total | 0.00 | 0 | 0 | 1,164,119 | 1,164,119 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------|-----------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 892,864 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 |
| TOTAL - PD | 892,864 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 |
| GRAND TOTAL | \$892,864 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$892,864 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---------------------------------|-------------|---------|-------------|---------|-------------|----------|-------------|---------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| SCHOOL DIST TRST TRANSFER TO GR | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| SCHOOL DISTRICT TRUST FUND | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | |
| TOTAL - TRF | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | |
| TOTAL | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | |
| GRAND TOTAL | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

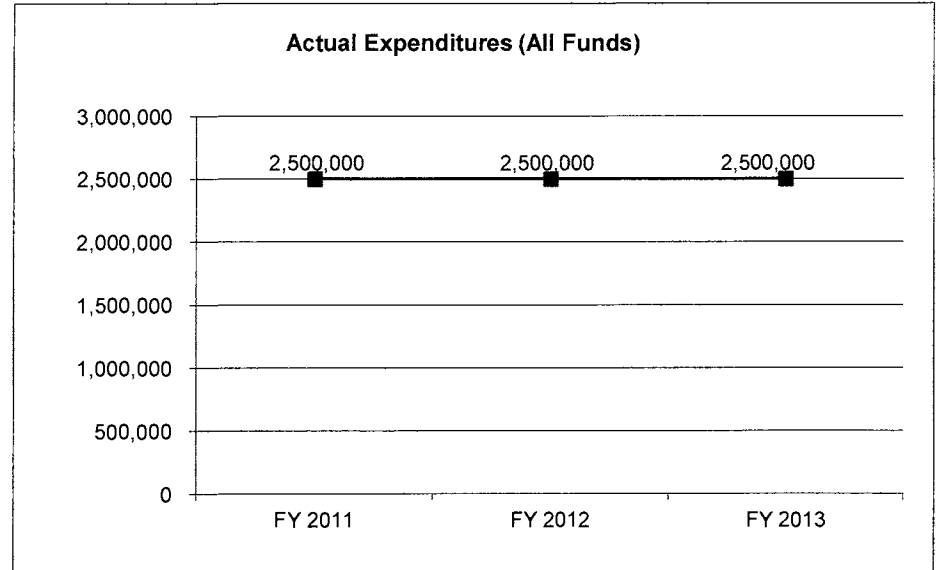
| | | | | | | | | | |
|--|------|---------|-----------|-----------|--|------|---------|-----------|-----------|
| Department of Revenue | | | | | Budget Unit <u>87093C</u> | | | | |
| Division of Taxation | | | | | | | | | |
| Core - School District Trust Fund Transfer | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 2,500,000 | 2,500,000 | TRF | 0 | 0 | 2,500,000 | 2,500,000 |
| Total | 0 | 0 | 2,500,000 | 2,500,000 | Total | 0 | 0 | 2,500,000 | 2,500,000 |
| FTE | | | | | FTE | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: School District Trust Fund (0688) | | | | | Other Funds: School District Trust Fund (0688) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>The Department of Revenue requests \$2.5 million be transferred from the School District Trust Fund to the credit of the General Revenue Fund. The Department designates one cent of the dollar of the sales/use taxes collected, according to Proposition C, as local tax revenue to be deposited into the School District Trust Fund. The money in the fund is distributed to the public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>87093C</u> |
| Division of Taxation | |
| Core - School District Trust Fund Transfer | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Actual Expenditures (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | 0 |
| Unexpended (All Funds) | 0 | 0 | 0 | 2,500,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SCHOOL DIST TRST TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|------------------|------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|-------------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SCHOOL DIST TRST TRNSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| TOTAL - TRF | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| GRAND TOTAL | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PARK SALES TAX TRANSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| PARKS SALES TAX | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| TOTAL - TRF | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| TOTAL | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| GRAND TOTAL | \$265,492 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 |

CORE DECISION ITEM

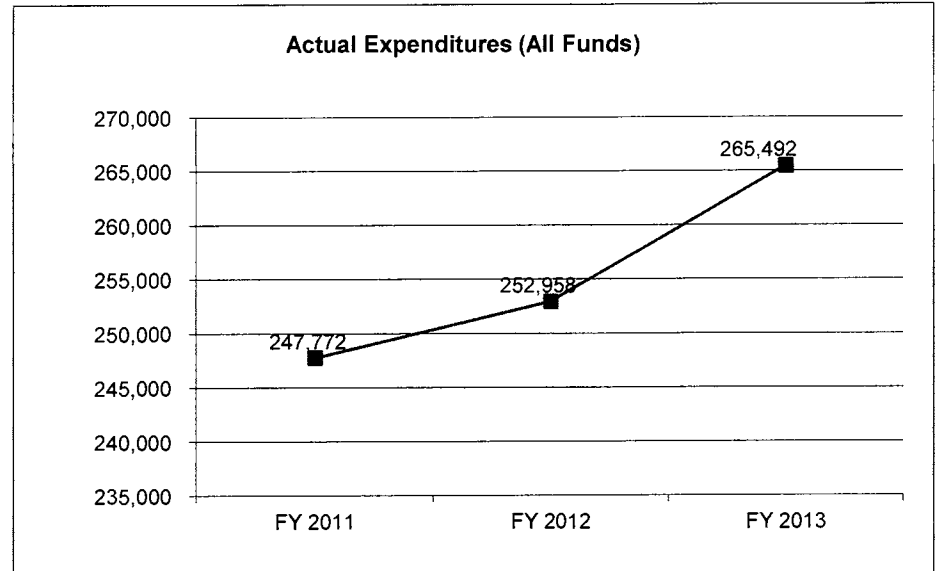
| | | | | | | | | | |
|---|----------|----------|----------------|----------------|--|----------|----------|----------------|----------------|
| Department of Revenue | | | | | Budget Unit <u>87094C</u> | | | | |
| Division of Taxation | | | | | | | | | |
| Core - Parks Sales Tax Transfer to GR | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 300,000 | 300,000 | TRF | 0 | 0 | 300,000 | 300,000 |
| Total | <u>0</u> | <u>0</u> | <u>300,000</u> | <u>300,000</u> | Total | <u>0</u> | <u>0</u> | <u>300,000</u> | <u>300,000</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | Est. Fringe | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: Parks Sales Tax Fund (0613) | | | | | Other Funds: Parks Sales Tax Fund (0613) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

| | | |
|---------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87094C |
| Division of Taxation | | |
| Core - Parks Sales Tax Transfer to GR | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 247,772 | 252,959 | 265,493 | 300,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 247,772 | 252,959 | 265,493 | 300,000 |
| Actual Expenditures (All Funds) | 247,772 | 252,958 | 265,492 | 0 |
| Unexpended (All Funds) | 0 | 1 | 1 | 300,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 1 | 1 | 0 |
| | (1) | (2) | (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

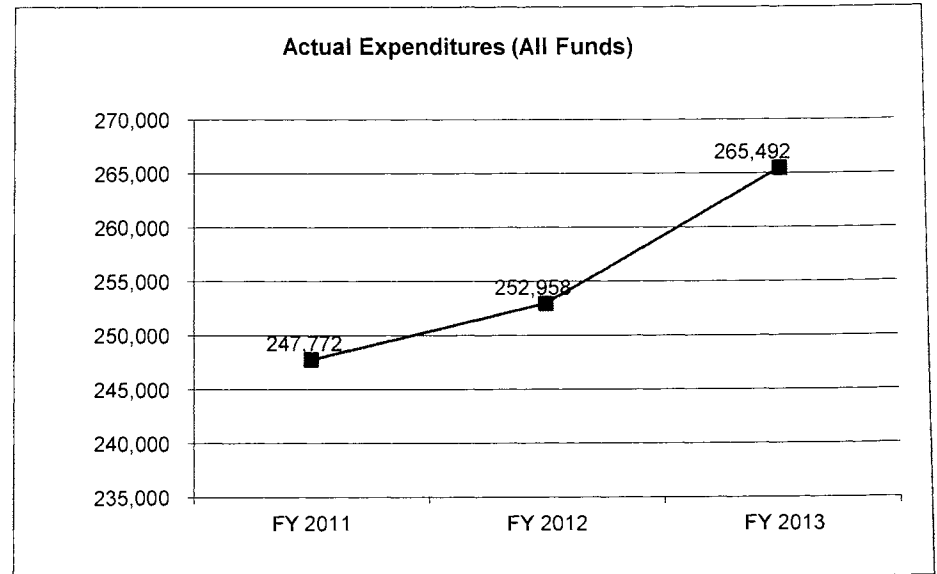
- (1) Appropriation increased \$7,772 to process annual transfer.
- (2) Appropriation increased \$12,959 to process annual transfer.
- (3) Appropriation increased \$25,493 to process annual transfer.

CORE DECISION ITEM

| | | |
|---------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87094C |
| Division of Taxation | | |
| Core - Parks Sales Tax Transfer to GR | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 247,772 | 252,959 | 265,493 | 300,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 247,772 | 252,959 | 265,493 | 300,000 |
| Actual Expenditures (All Funds) | 247,772 | 252,958 | 265,492 | 0 |
| Unexpended (All Funds) | 0 | 1 | 1 | 300,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 1 | 1 | 0 |
| | (1) | (2) | (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$7,772 to process annual transfer
- (2) Appropriation increased \$12,959 to process annual transfer
- (3) Appropriation increased \$25,493 to process annual transfer

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PARK SALES TAX TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|----------|----------|----------------|----------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| | Total | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| | Total | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| | Total | 0.00 | 0 | 0 | 300,000 | 300,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PARK SALES TAX TRANSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| TOTAL - TRF | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| GRAND TOTAL | \$265,492 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$265,492 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| <hr/> | | | | | | | | | |
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| SOIL AND WATER SALES TAX | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | |
| TOTAL - TRF | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | |
| TOTAL | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | |
| <hr/> | | | | | | | | | |
| GRAND TOTAL | \$265,492 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | |
| <hr/> | | | | | | | | | |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87096C |
| Division of Taxation | | |
| Core - Soil and Water Sales Tax Transfer to GR | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|--------------|------------------------|----------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 300,000 | 300,000 |
| Total | 0 | 0 | 300,000 | 300,000 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Soil and Water Sales Tax Fund (0614)

| | FY 2015 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 300,000 | 300,000 |
| Total | 0 | 0 | 300,000 | 300,000 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds: Soil and Water Sales Tax Fund (0614)

2. CORE DESCRIPTION

The Department of Revenue collect one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a), of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund for the cost of collection.

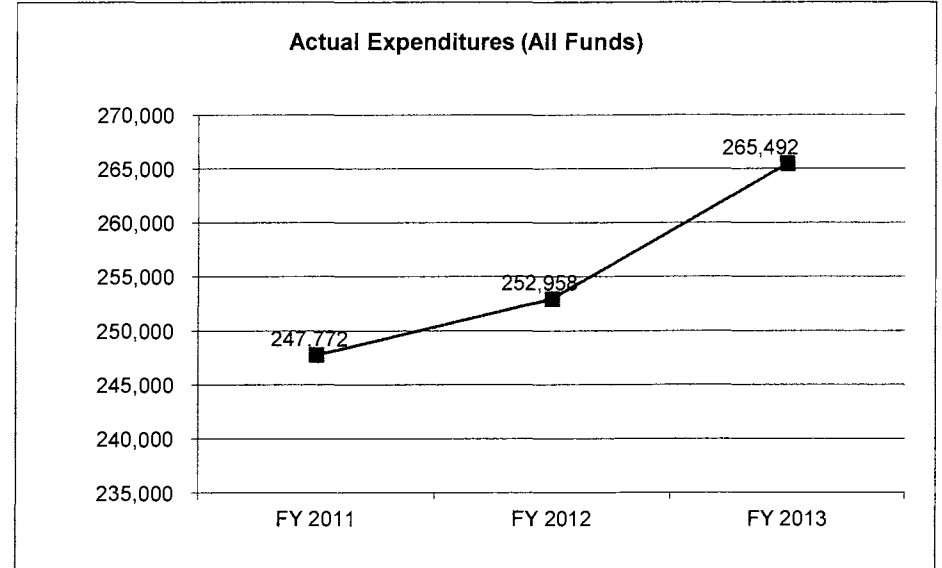
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87096C |
| Division of Taxation | | |
| Core - Soil and Water Sales Tax Transfer to GR | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 247,772 | 252,959 | 265,493 | 300,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 247,772 | 252,959 | 265,493 | 300,000 |
| Actual Expenditures (All Funds) | 247,772 | 252,958 | 265,492 | 0 |
| Unexpended (All Funds) | 0 | 1 | 1 | 300,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 1 | 1 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| | (1) | (2) | (3) | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$7,772 to process the annual transfer
- (2) Appropriation increased \$12,959 to process the annual transfer
- (3) Appropriation increased \$25,493 to process the annual transfer

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SOIL & WATER SALS TX TRF TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|----------------|----------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| | Total | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| | Total | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 300,000 | 300,000 | |
| | Total | 0.00 | 0 | 0 | 300,000 | 300,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| TOTAL - TRF | 265,492 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| GRAND TOTAL | \$265,492 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$265,492 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--|------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| ST SUPPL DOWNTOWN DVLP TRF | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 721,237 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 | |
| TOTAL - TRF | 721,237 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 | |
| TOTAL | 721,237 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 | |
| STATE SUPPLEMENTAL (MODESA) - 1860009 | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 205,992 | 0.00 | 205,992 | 0.00 | |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 205,992 | 0.00 | 205,992 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 205,992 | 0.00 | 205,992 | 0.00 | |
| GRAND TOTAL | \$721,237 | 0.00 | \$1,040,450 | 0.00 | \$1,246,442 | 0.00 | \$1,246,442 | 0.00 | |

CORE DECISION ITEM

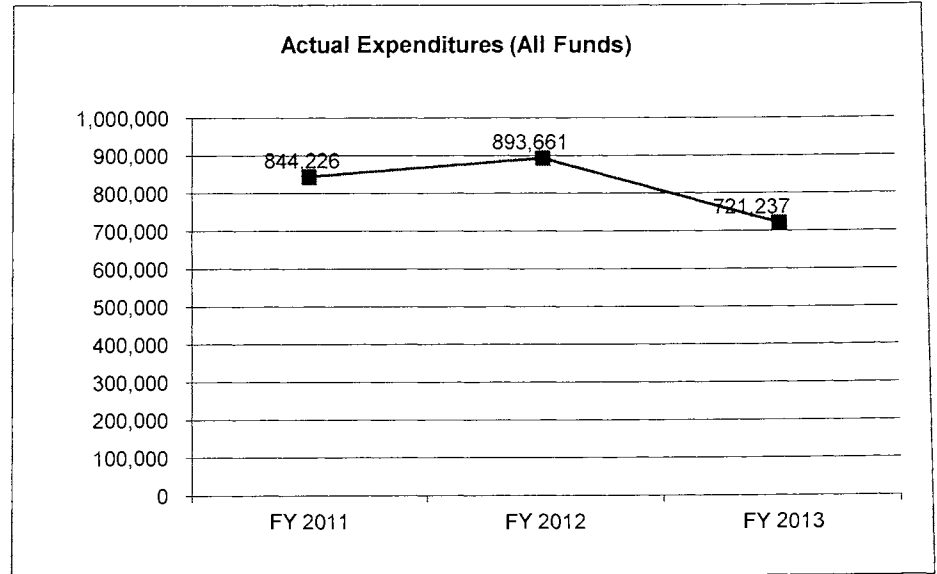
| | | | | | | | | | |
|--|------------------------|----------|----------|------------------|--|-----------------------------------|----------|----------|------------------|
| Department of Revenue | | | | | Budget Unit <u>87095C</u> | | | | |
| Division of Taxation | | | | | | | | | |
| Core - State Supplemental Downtown Development Transfer | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 1,040,450 | 0 | 0 | 1,040,450 | TRF | 1,040,450 | 0 | 0 | 1,040,450 |
| Total | <u>1,040,450</u> | <u>0</u> | <u>0</u> | <u>1,040,450</u> | Total | <u>1,040,450</u> | <u>0</u> | <u>0</u> | <u>1,040,450</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | | | | | Other Funds: | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>This appropriation is used to transfer funds to the State Supplemental Downtown Development Fund. Section 99.963 RSMo, states, "The department of revenue shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects to the treasurer for deposit in the state supplemental downtown development fund." The Missouri Department of Economic Development administers the programs and calculates the amount of the transfer</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87095C</u> |
| Division of Taxation | |
| Core - State Supplemental Downtown Development Transfer | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1,240,450 | 1,240,450 | 1,040,450 | 1,040,450 |
| Less Reverted (All Funds) | 0 | (37,214) | (31,214) | 0 |
| Budget Authority (All Funds) | 1,240,450 | 1,203,236 | 1,009,236 | 1,040,450 |
| Actual Expenditures (All Funds) | 844,226 | 893,661 | 721,237 | 0 |
| Unexpended (All Funds) | 396,224 | 309,575 | 287,999 | 1,040,450 |
| Unexpended, by Fund: | | | | |
| General Revenue | 396,224 | 346,789 | 287,999 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
ST SUPPL DOWNTOWN DVLP TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|------------------|----------|----------|------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 1,040,450 | 0 | 0 | 1,040,450 | |
| | Total | 0.00 | 1,040,450 | 0 | 0 | 1,040,450 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 1,040,450 | 0 | 0 | 1,040,450 | |
| | Total | 0.00 | 1,040,450 | 0 | 0 | 1,040,450 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 1,040,450 | 0 | 0 | 1,040,450 | |
| | Total | 0.00 | 1,040,450 | 0 | 0 | 1,040,450 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|----------------------------|-----------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ST SUPPL DOWNTOWN DVLP TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 721,237 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 |
| TOTAL - TRF | 721,237 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 | 1,040,450 | 0.00 |
| GRAND TOTAL | \$721,237 | 0.00 | \$1,040,450 | 0.00 | \$1,040,450 | 0.00 | \$1,040,450 | 0.00 |
| GENERAL REVENUE | \$721,237 | 0.00 | \$1,040,450 | 0.00 | \$1,040,450 | 0.00 | \$1,040,450 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 13 OF 13

| | |
|--|---------------------------|
| Department of Revenue | Budget Unit <u>87095C</u> |
| Division of Taxation | |
| DI Name: State Supplemental Downtown Increase (MODESA) | DI# <u>1860009</u> |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|----------|----------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 205,992 | 0 | 0 | 205,992 |
| Total | <u>205,992</u> | <u>0</u> | <u>0</u> | <u>205,992</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|----------|----------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 205,992 | 0 | 0 | 205,992 |
| Total | <u>205,992</u> | <u>0</u> | <u>0</u> | <u>205,992</u> |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Missouri Department of Economic Development (DED) administers development projects known as MODESA. Section 99.963, RSMo, states "The department of revenue shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects for deposit in the state supplemental downtown development fund." The Department of Economic Development calculates the transfer amounts and forwards to the Department of Revenue to transfer from General Revenue to the State Supplemental Downtown Fund.

The DED is requesting an increase to its spending authority from the State Supplemental Downtown Development Fund to cover obligated costs (Decision Item number 1419009). This request is the corresponding increase to the transfer appropriation contained in the Department of Revenue's budget.

NEW DECISION ITEM
RANK: 13 OF 13

| | | |
|--|-------------|---------|
| Department of Revenue | Budget Unit | 87095C |
| Division of Taxation | | |
| DI Name: State Supplemental Downtown Increase (MODESA) | DI# | 1860009 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

DED projects that \$1,200,000 will be needed in Fiscal Year 2015 to cover the obligated costs for current projects. DED's spending authority from the State Supplemental Downtown Development Fund is \$994,008, therefore, DED requested an increase of \$205,992.

To meet the estimated obligated costs, DOR requests an increase to its transfer appropriation of \$205,992.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | 205,992 | | | | | | 205,992 | | |
| Total TRF | 205,992 | | 0 | | 0 | | 205,992 | | 0 |
| Grand Total | 205,992 | 0.0 | 0 | 0.0 | 0 | 0.0 | 205,992 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 13 OF 13

| Department of Revenue | | | Budget Unit <u>87095C</u> | | | | | | |
|--|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division of Taxation | | | | | | | | | |
| DI Name: State Supplemental Downtown Increase (MODESA) | | | DI# 1860009 | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | 205,992 | | | | | | 205,992 | | |
| Total TRF | 205,992 | | 0 | | 0 | | 205,992 | | 0 |
| Grand Total | 205,992 | 0.0 | 0 | 0.0 | 0 | 0.0 | 205,992 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 13 OF 13

Department of Revenue
Division of Taxation
DI Name: State Supplemental Downtown Increase (MODESA)

Budget Unit 87095C
DI# 1860009

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--|------------|-------------|------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ST SUPPL DOWNTOWN DVLP TRF | | | | | | | | |
| STATE SUPPLEMENTAL (MODESA) - 1860009 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 205,992 | 0.00 | 205,992 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 205,992 | 0.00 | 205,992 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$205,992 | 0.00 | \$205,992 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$205,992 | 0.00 | \$205,992 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|------------------------------------|------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DOWNTOWN REVITAL PRESER TRF | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| TOTAL | 0 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87099C |
| Division of Taxation | | |
| Core - Downtown Revitalization Preservation Transfer | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 200,000 | 0 | 0 | 200,000 |
| Total | 200,000 | 0 | 0 | 200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 200,000 | 0 | 0 | 200,000 |
| Total | 200,000 | 0 | 0 | 200,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |

Other Funds:

2. CORE DESCRIPTION

Section 99.1092(2) RSMo, states that the Department of Revenue (Department) shall annually submit the first \$15 million of other net new revenues generated by the re-development projects to the treasurer for deposit in the Downtown Revitalization Preservation Fund. The Missouri Department of Economic Development administers the programs and notifies the Department of transfer amounts.

3. PROGRAM LISTING (list programs included in this core funding)

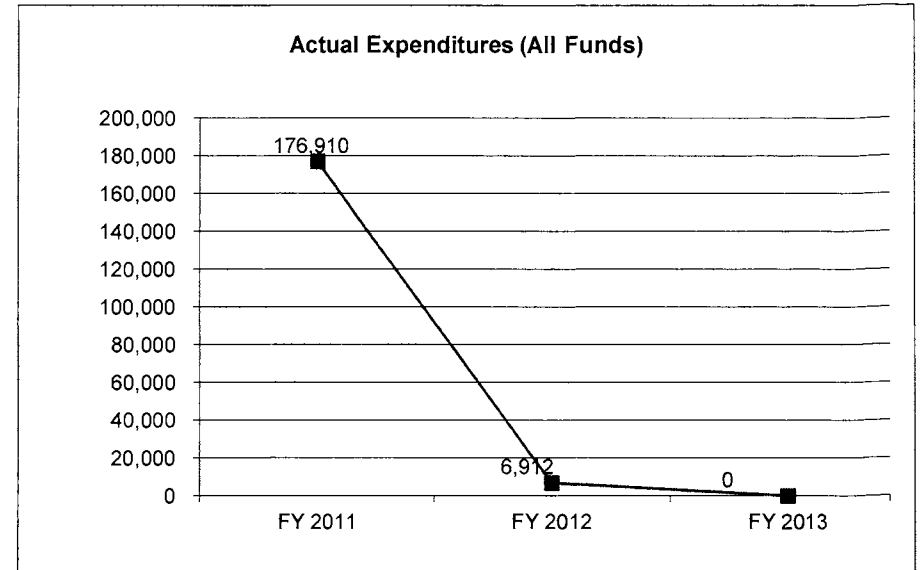
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Downtown Revitalization Preservation Transfer

Budget Unit 87099C

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 184,184 | 234,697 | 200,000 | 200,000 |
| Less Reverted (All Funds) | 0 | (7,041) | (6,000) | 0 |
| Budget Authority (All Funds) | 184,184 | 227,656 | 194,000 | 200,000 |
| Actual Expenditures (All Funds) | 176,910 | 6,912 | 0 | 0 |
| Unexpended (All Funds) | 7,274 | 220,744 | 194,000 | 200,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 7,274 | 220,774 | 194,000 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOWNTOWN REVITAL PRESER TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------------|----------|----------|----------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-----------------------------|---------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DOWNTOWN REVITAL PRESER TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| INCOME TAX CHECK OFF TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| GENERAL REVENUE | 277,235 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | |
| TOTAL - TRF | 277,235 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | |
| TOTAL | 277,235 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | |
| GRAND TOTAL | \$277,235 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 | |

CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87100C</u> |
| Division of Taxation | |
| Core - Income Tax Check-Off Transfers | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|--------------|-------------------------------|----------------|--------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 396,000 | 0 | 0 | 396,000 |
| Total | 396,000 | 0 | 0 | 396,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|--------------|--|----------------|--------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 396,000 | 0 | 0 | 396,000 |
| Total | 396,000 | 0 | 0 | 396,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Sections 143.1000 through 143.1026 RSMo, allow any individual or corporation entitled to a tax refund to designate \$2 or more on a single return or \$4 or more on a combined return to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

After School Retreat Reading and Assessment Fund (0732)
 ALS Lou Gehrig's Disease Fund (0703)
 American Cancer Society Heartland Division, Inc. Fund (0700)
 American Diabetes Association Gateway Area Fund (0713)
 American Heart Association Fund (0714)
 American Lung Association Fund (0704)
 American Red Cross Fund (0987)
 Arthritis Foundation Fund (0708)
 Breast Cancer Awareness Fund (0915)
 Childhood Lead Testing Fund (0899)
 Children's Trust Fund (0694)
 Development Disabilities Waiting List Equity Trust Fund (0986)
 Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)

Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)
 March of Dimes Fund (0716)
 Missouri Military Family Relief Fund (0719)
 Missouri Public Service Health Fund (0298)
 Muscular Dystrophy Association Fund (0707)
 National Guard Trust Fund (0900)
 National Multiple Sclerosis Society (0709)
 Organ Donor Program Fund (0824)
 Pediatric Cancer Research Trust Fund (0959)
 Puppy Protection Trust Fund (0985)
 Veterans Trust Fund (0579)
 Workers' Memorial Fund (0895)

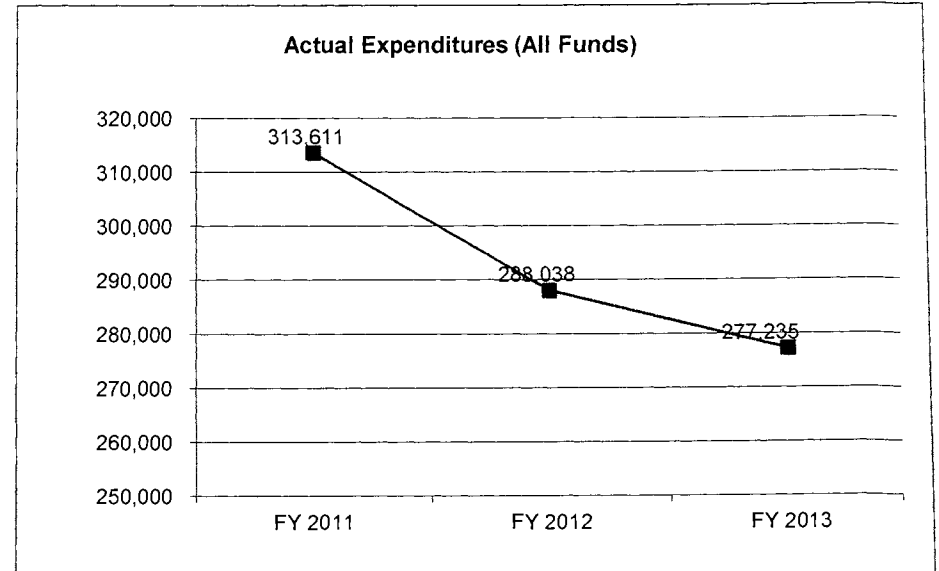
CORE DECISION ITEM

| | | |
|---------------------------------------|-------------|--------|
| Department of Revenue | Budget Unit | 87100C |
| Division of Taxation | | |
| Core - Income Tax Check-Off Transfers | | |

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 396,000 | 396,000 | 396,000 | 396,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 396,000 | 396,000 | 396,000 | 396,000 |
| Actual Expenditures (All Funds) | 313,611 | 288,038 | 277,235 | 0 |
| Unexpended (All Funds) | 82,389 | 107,962 | 118,765 | 396,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 82,389 | 107,962 | 118,765 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF TRANSFER**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|----------------|----------------|--------------|----------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 396,000 | 0 | 0 | 396,000 | |
| | Total | 0.00 | 396,000 | 0 | 0 | 396,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 396,000 | 0 | 0 | 396,000 | |
| | Total | 0.00 | 396,000 | 0 | 0 | 396,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 396,000 | 0 | 0 | 396,000 | |
| | Total | 0.00 | 396,000 | 0 | 0 | 396,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 277,235 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 |
| TOTAL - TRF | 277,235 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 |
| GRAND TOTAL | \$277,235 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 |
| GENERAL REVENUE | \$277,235 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|--------------------------------|---------|---------|----------|---------|----------|----------|----------|---------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| CHECK OFF ERRONEOUSLY DEP TRF | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| ELDERLY HOME-DELIVER MEALS TRU | 60 | 0.00 | 2,831 | 0.00 | 2,831 | 0.00 | 2,831 | 0.00 | |
| MO PUBLIC HEALTH SERVICES | 0 | 0.00 | 202 | 0.00 | 202 | 0.00 | 202 | 0.00 | |
| VETERANS TRUST FUND | 57 | 0.00 | 1,985 | 0.00 | 1,985 | 0.00 | 1,985 | 0.00 | |
| CHILDREN'S TRUST | 227 | 0.00 | 3,250 | 0.00 | 3,250 | 0.00 | 3,250 | 0.00 | |
| AMER CANCER SOC, HEARTLAND DIV | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| ALS LOU GEHRIG'S DISEASE | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AMERICAN LUNG ASSOC OF MO | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MUSCULAR DYSTROPHY ASSOCIATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| ARTHRITIS FOUNDATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| NATIONAL MULTIPLE SCLEROSIS SO | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AMER DIABETES ASSN GATEWAY ARE | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AMERICAN HEART ASSOCIATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MARCH OF DIMES | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| MISSOURI MILITARY FAMILY RELIE | 370 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AFT SCH READ & ASSESS GRANT PR | 42 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| ORGAN DONOR PROGRAM | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| WORKERS MEMORIAL | 23 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| CHILDHOOD LEAD TESTING | 43 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| NATIONAL GUARD TRUST | 0 | 0.00 | 651 | 0.00 | 651 | 0.00 | 651 | 0.00 | |
| BREAST CANCER AWARENESS TRUST | 23 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| FOSTER CARE & ADOPT PARENT R&R | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| PUPPY PROTECTION TRUST | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| DEVELOP DISABILITIES WAIT LIST | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| AMERICAN RED CROSS TRUST | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 | |
| TOTAL - TRF | 845 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | |
| TOTAL | 845 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | |
| GRAND TOTAL | \$845 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | | | | | | | | |
|---|------|---------|--------|--------|---|------|---------|--------|--------|
| Department of Revenue | | | | | Budget Unit 87105C | | | | |
| Division of Taxation | | | | | | | | | |
| Core - Income Tax Check-Off - Erroneous Transfers | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 13,669 | 13,669 | TRF | 0 | 0 | 13,669 | 13,669 |
| Total | 0 | 0 | 13,669 | 13,669 | Total | 0 | 0 | 13,669 | 13,669 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: See Core Description below. | | | | | Other Funds: See Core Description below. | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| Sections 143.1000 through 143.1026 RSMo, allow any individual or corporation entitled to a tax refund to designate \$2 or more on a single return or \$4 or more on a combined return to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from the various funds below to the General Revenue Fund for revised or | | | | | | | | | |
| After School Retreat Reading and Assessment Fund (0732) ALS Lou Gehrig's Disease Fund (0703) American Cancer Society Heartland Division, Inc. Fund (0700) American Diabetes Association Gateway Area Fund (0713) American Heart Association Fund (0714) American Lung Association Fund (0704) American Red Cross Fund (0987) Arthritis Foundation Fund (0708) Breast Cancer Awareness Fund (0915) Childhood Lead Testing Fund (0899) Children's Trust Fund (0694) Development Disabilities Waiting List Equity Trust Fund (0986) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) | | | | | Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) March of Dimes Fund (0716) Missouri Military Family Relief Fund (0719) Missouri Public Service Health Fund (0298) Muscular Dystrophy Association Fund (0707) National Guard Trust Fund (0900) National Multiple Sclerosis Society Fund (0709) Organ Donor Program Fund (0824) Pediatric Cancer Research Trust Fund (0959) Puppy Protection Trust Fund (0985) Veterans Trust Fund (0579) Workers' Memorial Fund (0895) | | | | |

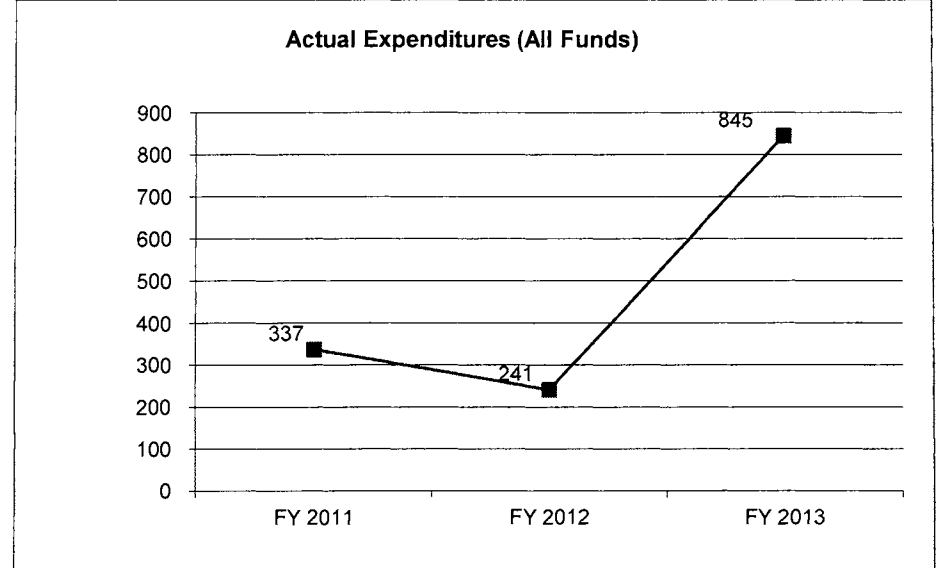
CORE DECISION ITEM

| | |
|--|----------------------------------|
| Department of Revenue | Budget Unit <u>87105C</u> |
| Division of Taxation | |
| Core - Income Tax Check-Off - Erroneous Transfers | |

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 13,669 | 13,669 | 13,669 | 13,669 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 13,669 | 13,669 | 13,669 | 13,669 |
| Actual Expenditures (All Funds) | 337 | 241 | 845 | 0 |
| Unexpended (All Funds) | 13,332 | 13,428 | 12,824 | 13,669 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 13,332 | 13,428 | 12,824 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------|---------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CHECK OFF ERRONEOUSLY DEP TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 845 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| TOTAL - TRF | 845 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| GRAND TOTAL | \$845 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$845 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|-----------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF DISTRIBU | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| AMER CANCER SOC, HEARTLAND DIV | 6,065 | 0.00 | 22,000 | 0.00 | 22,000 | 0.00 | 22,000 | 0.00 |
| ALS LOU GEHRIG'S DISEASE | 2,564 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| AMERICAN LUNG ASSOC OF MO | 678 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| MUSCULAR DYSTROPHY ASSOCIATION | 888 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| ARTHRITIS FOUNDATION | 906 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| NATIONAL MULTIPLE SCLEROSIS SO | 2,292 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| AMER DIABETES ASSN GATEWAY ARE | 2,273 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| AMERICAN HEART ASSOCIATION | 2,590 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| MARCH OF DIMES | 2,931 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| BREAST CANCER AWARENESS TRUST | 1,999 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| AMERICAN RED CROSS TRUST | 1,888 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - PD | 25,074 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | 25,074 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$25,074 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87106C |
| Division of Taxation | | |
| Core - Income Tax Check-Off Distributions | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|--------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|--------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description

2. CORE DESCRIPTION

Pursuant to Section 143.1005, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to semi-annually distribute the collections to the following charitable organizations:

| | |
|---|-------------------------------------|
| ALS Lou Gehrig's Disease | American Red Cross |
| American Cancer Society, Heartland Division | Arthritis Foundation |
| American Diabetes Association, Gateway Area | March of Dimes |
| American Heart Association | Muscular Dystrophy Association |
| American Lung Association of Missouri | National Multiple Sclerosis Society |

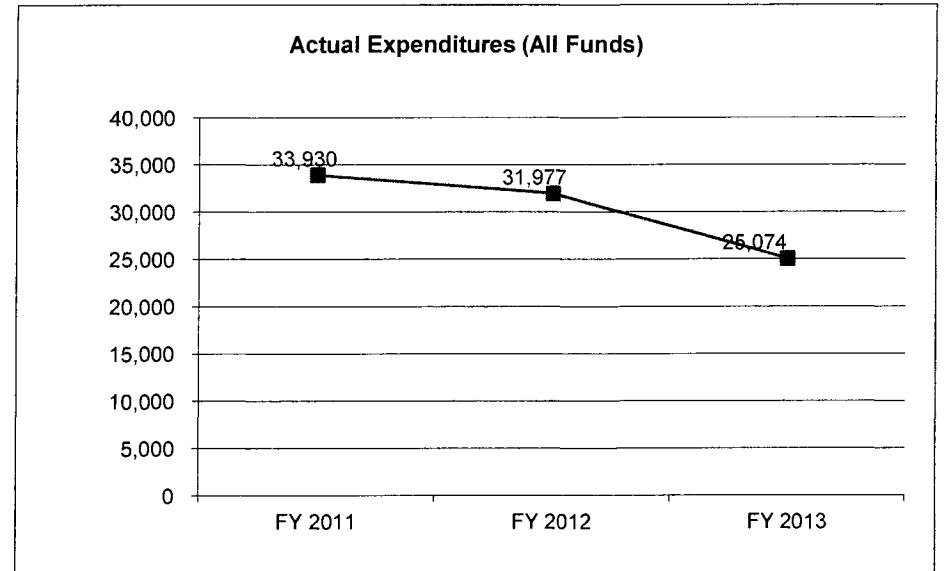
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

| | | |
|---|-------------|--------|
| Department of Revenue | Budget Unit | 87106C |
| Division of Taxation | | |
| Core - Income Tax Check-Off Distributions | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 40,374 | 39,448 | 31,500 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 40,374 | 39,448 | 31,500 | 50,000 |
| Actual Expenditures (All Funds) | 33,930 | 31,977 | 25,074 | 0 |
| Unexpended (All Funds) | 6,444 | 7,471 | 6,426 | 50,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 6,444 | 7,471 | 6,426 | 0 |
| | (1) | (2) | | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

- (1) Appropriation increased \$8,874 to process distributions.
- (2) Appropriation increased \$7,948 to process distributions.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF DISTRIBU

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF DISTRIBU | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 25,074 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 25,074 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$25,074 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$25,074 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|-------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| DOR INFO FUND TRANSFER | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| DEPT OF REVENUE INFORMATION | 1,249,231 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | |
| TOTAL - TRF | 1,249,231 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | |
| TOTAL | 1,249,231 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | |
| GRAND TOTAL | \$1,249,231 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | |

CORE DECISION ITEM

| | | | | | | | | | |
|---|------------------------|---------|-----------|-----------|--|-----------------------------------|---------|-----------|-----------|
| Department of Revenue | | | | | Budget Unit <u>87110C</u> | | | | |
| Division of Administration | | | | | | | | | |
| Core - DOR Information Fund Transfer to Highway | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 1,250,000 | 1,250,000 | TRF | 0 | 0 | 1,250,000 | 1,250,000 |
| Total | 0 | 0 | 1,250,000 | 1,250,000 | Total | 0 | 0 | 1,250,000 | 1,250,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: DOR Information Fund (0619) | | | | | Other Funds: DOR Information Fund (0619) | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>Section 610.026.1, RSMo requires that, "[e]xcept as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records...." The Department of Revenue deposits collections from the sale of information into the DOR Information Fund.</p> <p>The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644) pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highways of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

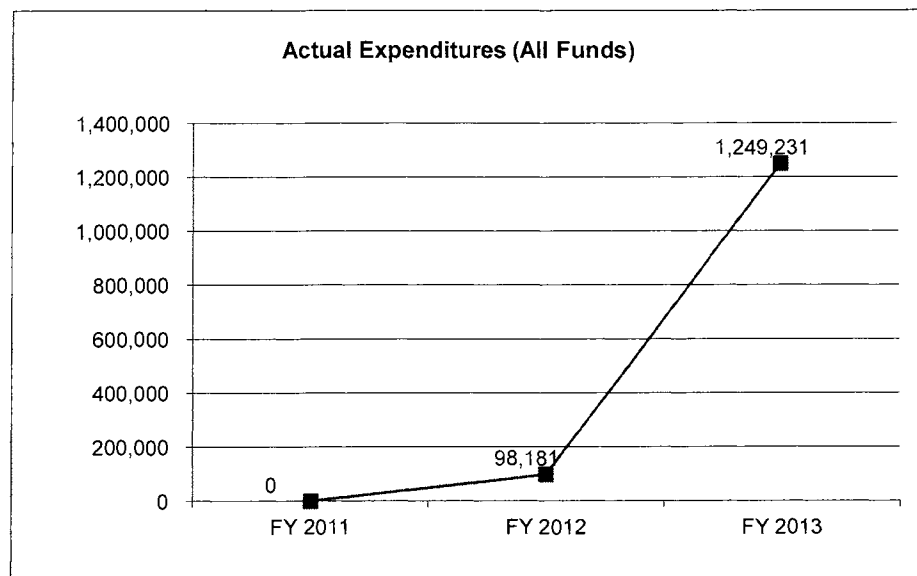
CORE DECISION ITEM

Department of Revenue
 Division of Administration
 Core - DOR Information Fund Transfer to Highway

Budget Unit 87110C

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 250,000 | 250,000 | 1,249,231 | 1,250,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 250,000 | 250,000 | 1,249,231 | 1,250,000 |
| Actual Expenditures (All Funds) | 0 | 98,181 | 1,249,231 | 0 |
| Unexpended (All Funds) | 250,000 | 151,819 | 0 | 1,250,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 250,000 | 151,819 | 0 | 0 |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|------------------|------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|------------------------|-------------|---------|-------------|---------|-------------|----------|-------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DOR INFO FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 1,249,231 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| TOTAL - TRF | 1,249,231 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| GRAND TOTAL | \$1,249,231 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$1,249,231 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|-------------------------|---------------|---------|---------------|---------|---------------|----------|---------------|---------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| MOTOR FUEL TAX | 517,043,644 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL - TRF | 517,043,644 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL | 517,043,644 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| GRAND TOTAL | \$517,043,644 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |

CORE DECISION ITEM

| | | |
|--|-------------|--------|
| Department of Revenue | Budget Unit | 87120C |
| Division of Taxation | | |
| Core - Motor Fuel Tax Transfer to Highway Fund | | |

1. CORE FINANCIAL SUMMARY

| FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | | |
|------------------------|----------|----------|--------------------|--------------------|-----------------------------------|----------|----------|--------------------|--------------------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 560,178,001 | 560,178,001 | TRF | 0 | 0 | 560,178,001 | 560,178,001 |
| Total | 0 | 0 | 560,178,001 | 560,178,001 | Total | 0 | 0 | 560,178,001 | 560,178,001 |

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

2. CORE DESCRIPTION

The Department of Revenue requests appropriation authority from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund as authorized by Section 142.345, RSMo.

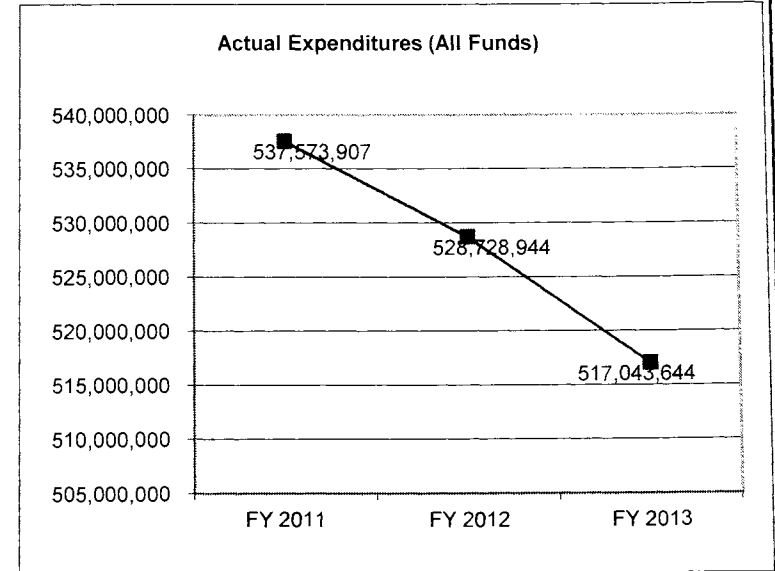
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Transfer to Highway Fund

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 560,178,001 | 560,178,001 | 560,178,001 | 560,178,001 |
| Less Reverted (All Funds) | | | | N/A |
| Budget Authority (All Funds) | 560,178,001 | 560,178,001 | 560,178,001 | N/A |
| Actual Expenditures (All Funds) | 537,573,907 | 528,728,944 | 517,043,644 | N/A |
| Unexpended (All Funds) | 22,604,094 | 31,449,057 | 43,134,357 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 22,604,094 | 31,449,057 | 43,134,357 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|----------|----------|--------------------|--------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR FUEL TAX TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 517,043,644 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL - TRF | 517,043,644 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| GRAND TOTAL | \$517,043,644 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$517,043,644 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---------------------------------------|----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| SPECIALTY PLATE TRNSFER TO HWY | | | | | | | | | |
| CORE | | | | | | | | | |
| FUND TRANSFERS | | | | | | | | | |
| DEP OF REVENUE SPECIALTY PLATE | 1,610 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | |
| TOTAL - TRF | 1,610 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | |
| TOTAL | 1,610 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | |
| GRAND TOTAL | \$1,610 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | | | | | | | | |
|--|------------------------|---------|--------|--------|--|-----------------------------------|---------|--------|--------|
| Department of Revenue | | | | | Budget Unit <u>87122C</u> | | | | |
| Division of Administration | | | | | | | | | |
| Core - DOR Specialty Plate Transfer to Highway Fund | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | |
| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 20,000 | 20,000 | TRF | 0 | 0 | 20,000 | 20,000 |
| Total | 0 | 0 | 20,000 | 20,000 | Total | 0 | 0 | 20,000 | 20,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: DOR Specialty Plate Fund (0775) | | | | | Other Funds: | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | |
| <p>Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the Department's cost of issuing, developing, and programming the implementation of an authorized plate.</p> <p>Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.</p> | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | |
| | | | | | | | | | |

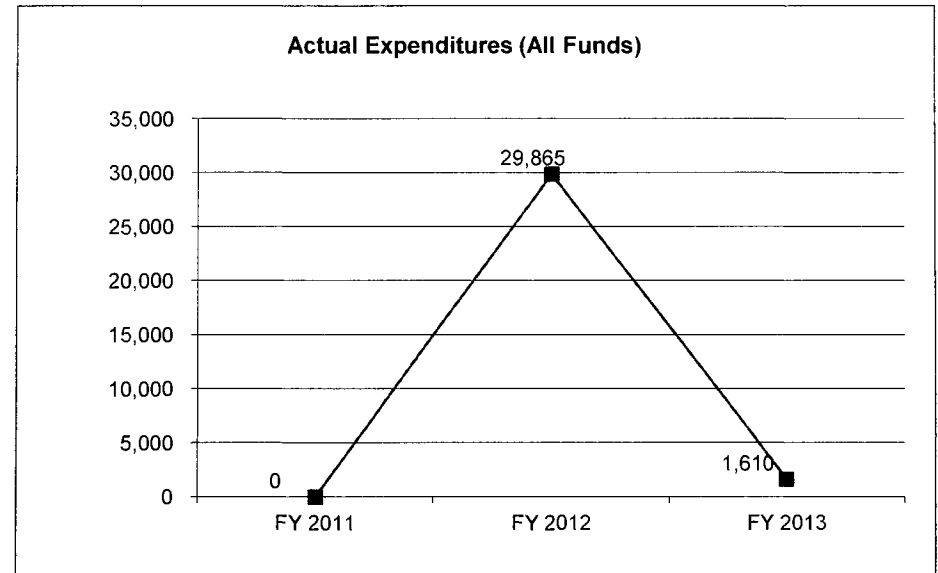
CORE DECISION ITEM

| | |
|---|---------------------------|
| Department of Revenue | Budget Unit <u>87122C</u> |
| Division of Administration | |
| Core - DOR Specialty Plate Transfer to Highway Fund | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 10,000 | 29,865 | 10,000 | 20,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 10,000 | 29,865 | 10,000 | 20,000 |
| Actual Expenditures (All Funds) | 0 | 29,865 | 1,610 | 0 |
| Unexpended (All Funds) | 10,000 | 0 | 8,390 | 20,000 |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | 0 |
| Federal | 0 | 0 | 0 | 0 |
| Other | 10,000 | 0 | 8,390 | 0 |

(1)



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation increased \$19,865 to process the transfer to the Highway Fund.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SPECIALTY PLATE TRNSFER TO HWY

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-----------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|---------|---------|----------|---------|----------|----------|----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SPECIALTY PLATE TRNSFER TO HWY | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 1,610 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL - TRF | 1,610 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| GRAND TOTAL | \$1,610 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$1,610 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$6.4 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

FLEXIBILITY REQUEST FORM

| | |
|---|--|
| BUDGET UNIT NUMBER: 86911C | DEPARTMENT: Revenue |
| BUDGET UNIT NAME: State Tax Commission | DIVISION: State Tax Commission |
| 1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. | |
| DEPARTMENT REQUEST | |
| The State Tax Commission is requesting 25% flexibility based on total GR funding for FY-2015. This request is the same flexibility approved for FY-2014, 2012, 2011, 2010, 2009 & 2008. | |
| 2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount. | |
| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED |
| \$0 | \$5,000-\$10,000 |
| BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | |
| \$5,000-\$25,000 | |
| 3. Please explain how flexibility was used in the prior and/or current years. | |
| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
| N/A | Pay on-going expenses due to travel to assist counties and payment for licenses and continuing education requirements for certified appraisers on staff. |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| STATE TAX COMMISSION | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 2,180,885 | 46.22 | 2,313,601 | 48.00 | 2,313,601 | 48.00 | 2,313,601 | 48.00 | |
| TOTAL - PS | 2,180,885 | 46.22 | 2,313,601 | 48.00 | 2,313,601 | 48.00 | 2,313,601 | 48.00 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| GENERAL REVENUE | 177,384 | 0.00 | 200,521 | 0.00 | 200,521 | 0.00 | 200,521 | 0.00 | |
| TOTAL - EE | 177,384 | 0.00 | 200,521 | 0.00 | 200,521 | 0.00 | 200,521 | 0.00 | |
| TOTAL | 2,358,269 | 46.22 | 2,514,122 | 48.00 | 2,514,122 | 48.00 | 2,514,122 | 48.00 | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 12,000 | 0.00 | 12,000 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 12,000 | 0.00 | 12,000 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 12,000 | 0.00 | 12,000 | 0.00 | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 31,977 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 31,977 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 31,977 | 0.00 | |
| GRAND TOTAL | \$2,358,269 | 46.22 | \$2,514,122 | 48.00 | \$2,526,122 | 48.00 | \$2,558,099 | 48.00 | |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | | |
|------------|----------------------|-------------|--------|
| Department | Revenue | Budget Unit | 86911C |
| Division | State Tax Commission | | |
| Core - | State Tax Commission | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|-----------|
| | GR | Federal | Other | Total |
| PS | 2,313,601 | 0 | 0 | 2,313,601 |
| EE | 200,521 | 0 | 0 | 200,521 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 2,514,122 | 0 | 0 | 2,514,122 |
| FTE | 48.00 | 0.00 | 0.00 | 48.00 |

| | | | | |
|--|-----------|---|---|-----------|
| Est. Fringe | 1,256,054 | 0 | 0 | 1,256,054 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|-----------|
| | GR | Federal | Other | Total |
| PS | 2,313,601 | 0 | 0 | 2,313,601 |
| EE | 200,521 | 0 | 0 | 200,521 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 2,514,122 | 0 | 0 | 2,514,122 |
| FTE | 48.00 | 0.00 | 0.00 | 48.00 |

| | | | | |
|--|-----------|---|---|-----------|
| Est. Fringe | 1,256,054 | 0 | 0 | 1,256,054 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6) Assess the distributable property of railroads and public utilities.

3. PROGRAM LISTING (list programs included in this core funding)

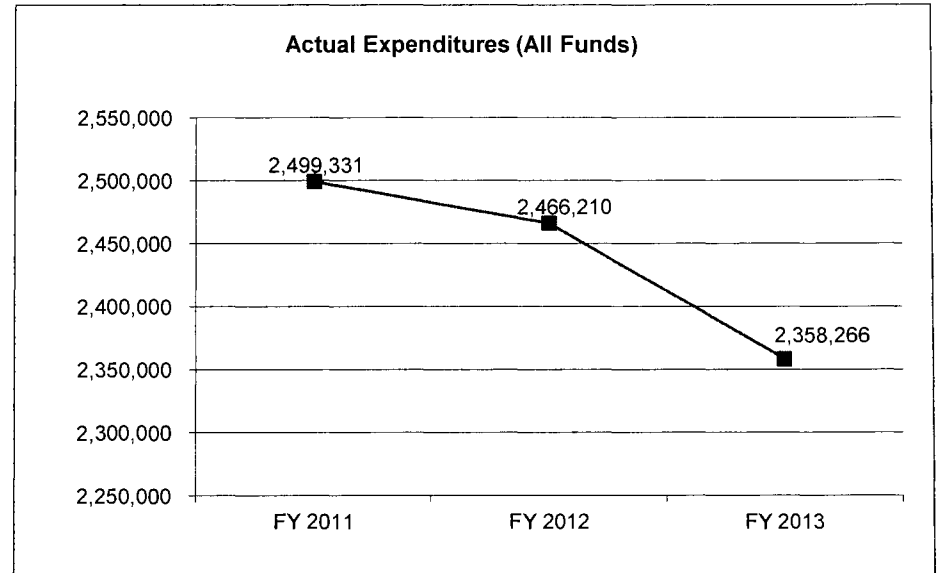
Administration
Legal
Original Assessment
Ratio Study
Technical Assistance

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|---------------|
| Department | Revenue | Budget Unit | 86911C |
| Division | State Tax Commission | | |
| Core - | State Tax Commission | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,748,085 | 2,742,109 | 2,500,379 | 2,514,122 |
| Less Reverted (All Funds) | (125,077) | (72,807) | (65,555) | N/A |
| Budget Authority (All Funds) | 2,623,008 | 2,669,302 | 2,434,824 | N/A |
| Actual Expenditures (All Funds) | 2,499,331 | 2,466,210 | 2,358,266 | N/A |
| Unexpended (All Funds) | 123,677 | 203,092 | 76,558 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 123,677 | 203,092 | 76,558 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|--------------|------------------|----------|----------|------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | PS | 48.00 | 2,313,601 | 0 | 0 | 2,313,601 | |
| | EE | 0.00 | 200,521 | 0 | 0 | 200,521 | |
| | Total | 48.00 | 2,514,122 | 0 | 0 | 2,514,122 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 48.00 | 2,313,601 | 0 | 0 | 2,313,601 | |
| | EE | 0.00 | 200,521 | 0 | 0 | 200,521 | |
| | Total | 48.00 | 2,514,122 | 0 | 0 | 2,514,122 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 48.00 | 2,313,601 | 0 | 0 | 2,313,601 | |
| | EE | 0.00 | 200,521 | 0 | 0 | 200,521 | |
| | Total | 48.00 | 2,514,122 | 0 | 0 | 2,514,122 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 67,205 | 2.00 | 67,918 | 2.00 | 67,918 | 2.00 | 67,918 | 2.00 |
| SR OFC SUPPORT ASST (STENO) | 31,618 | 1.00 | 31,326 | 1.00 | 31,326 | 1.00 | 31,326 | 1.00 |
| RESEARCH ANAL II | 37,314 | 1.00 | 43,534 | 1.00 | 43,534 | 1.00 | 43,534 | 1.00 |
| EXECUTIVE I | 35,311 | 1.00 | 36,061 | 1.00 | 36,061 | 1.00 | 36,061 | 1.00 |
| ASSESSMENT REP II TAX COMM | 285,225 | 7.47 | 276,127 | 7.00 | 276,127 | 7.00 | 276,127 | 7.00 |
| APPRAISER I | 33,868 | 0.96 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| APPRAISER II | 542,039 | 14.31 | 554,514 | 15.00 | 554,514 | 15.00 | 554,514 | 15.00 |
| APPRAISER III | 45,923 | 1.00 | 92,782 | 2.00 | 92,782 | 2.00 | 92,782 | 2.00 |
| APPRAISER SUPERVISOR | 211,915 | 4.00 | 210,450 | 4.00 | 210,450 | 4.00 | 210,450 | 4.00 |
| APPRAISAL SPECIALIST | 114,387 | 2.00 | 117,297 | 2.00 | 117,297 | 2.00 | 117,297 | 2.00 |
| TAX COMMISSION MANAGER, BAND 2 | 115,534 | 2.00 | 119,890 | 2.00 | 119,890 | 2.00 | 119,890 | 2.00 |
| TAX COMMISSION MANAGER, BAND 3 | 137,407 | 2.00 | 141,300 | 2.00 | 141,300 | 2.00 | 141,300 | 2.00 |
| DESIGNATED PRINCIPAL ASST DIV | 910 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PROJECT SPECIALIST | 604 | 0.01 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| CHIEF COUNSEL | 59,896 | 0.96 | 70,250 | 1.00 | 70,250 | 1.00 | 70,250 | 1.00 |
| HEARINGS OFFICER | 2,417 | 0.04 | 41,188 | 1.00 | 41,188 | 1.00 | 41,188 | 1.00 |
| COMMISSION MEMBER | 152,642 | 1.45 | 210,638 | 2.00 | 210,638 | 2.00 | 210,638 | 2.00 |
| COMMISSION CHAIRMAN | 105,070 | 1.00 | 105,319 | 1.00 | 105,319 | 1.00 | 105,319 | 1.00 |
| SENIOR HEARINGS OFFICER | 111,149 | 2.00 | 106,048 | 2.00 | 106,048 | 2.00 | 106,048 | 2.00 |
| SPECIAL ASST OFFICE & CLERICAL | 29,556 | 1.00 | 29,944 | 1.00 | 29,944 | 1.00 | 29,944 | 1.00 |
| PRINCIPAL ASST BOARD/COMMISSION | 60,895 | 1.00 | 59,015 | 1.00 | 59,015 | 1.00 | 59,015 | 1.00 |
| TOTAL - PS | 2,180,885 | 46.22 | 2,313,601 | 48.00 | 2,313,601 | 48.00 | 2,313,601 | 48.00 |
| TRAVEL, IN-STATE | 55,093 | 0.00 | 71,935 | 0.00 | 62,935 | 0.00 | 62,935 | 0.00 |
| TRAVEL, OUT-OF-STATE | 0 | 0.00 | 2,375 | 0.00 | 2,375 | 0.00 | 2,375 | 0.00 |
| SUPPLIES | 66,889 | 0.00 | 62,196 | 0.00 | 71,196 | 0.00 | 71,196 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 7,108 | 0.00 | 17,280 | 0.00 | 12,280 | 0.00 | 12,280 | 0.00 |
| COMMUNICATION SERV & SUPP | 13,671 | 0.00 | 13,138 | 0.00 | 13,138 | 0.00 | 13,138 | 0.00 |
| PROFESSIONAL SERVICES | 9,524 | 0.00 | 16,432 | 0.00 | 12,432 | 0.00 | 12,432 | 0.00 |
| M&R SERVICES | 15,746 | 0.00 | 14,071 | 0.00 | 16,071 | 0.00 | 16,071 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 736 | 0.00 | 736 | 0.00 | 736 | 0.00 |
| OFFICE EQUIPMENT | 7,913 | 0.00 | 681 | 0.00 | 7,681 | 0.00 | 7,681 | 0.00 |
| OTHER EQUIPMENT | 518 | 0.00 | 965 | 0.00 | 965 | 0.00 | 965 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-----------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 112 | 0.00 | 112 | 0.00 | 112 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| MISCELLANEOUS EXPENSES | 922 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| TOTAL - EE | 177,384 | 0.00 | 200,521 | 0.00 | 200,521 | 0.00 | 200,521 | 0.00 |
| GRAND TOTAL | \$2,358,269 | 46.22 | \$2,514,122 | 48.00 | \$2,514,122 | 48.00 | \$2,514,122 | 48.00 |
| GENERAL REVENUE | \$2,358,269 | 46.22 | \$2,514,122 | 48.00 | \$2,514,122 | 48.00 | \$2,514,122 | 48.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section provides the necessary administrative support for all employees of the State Tax Commission. More specifically, it provides budgeting, accounts payable, accounts receivable, payroll and personnel services. The three Commissioners are an integral part of the Administrative Section and they perform functions which transcend the entire organization inclusive of hearing and writing decisions, implementing statewide assessment procedures and submitting orders to guarantee compliance with statutory and constitutional requirements associated with the assessment process in the state.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Chapter 138, RSMo

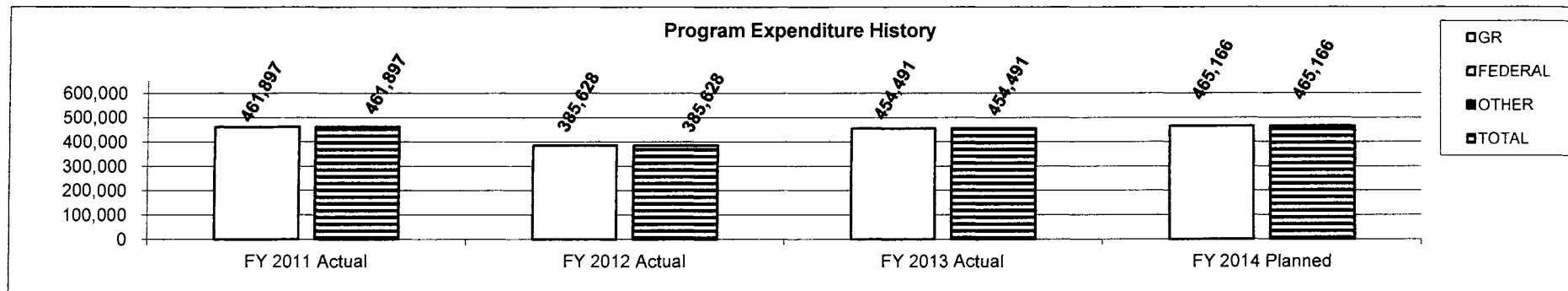
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section renders legal advice to the Commission; handles litigation involving the State Tax Commission in the courts; coordinates legal matters with the Attorney General's office; conducts hearings and issues decisions in assessment appeals before the Commission; and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.430 and 138.431, RSMo

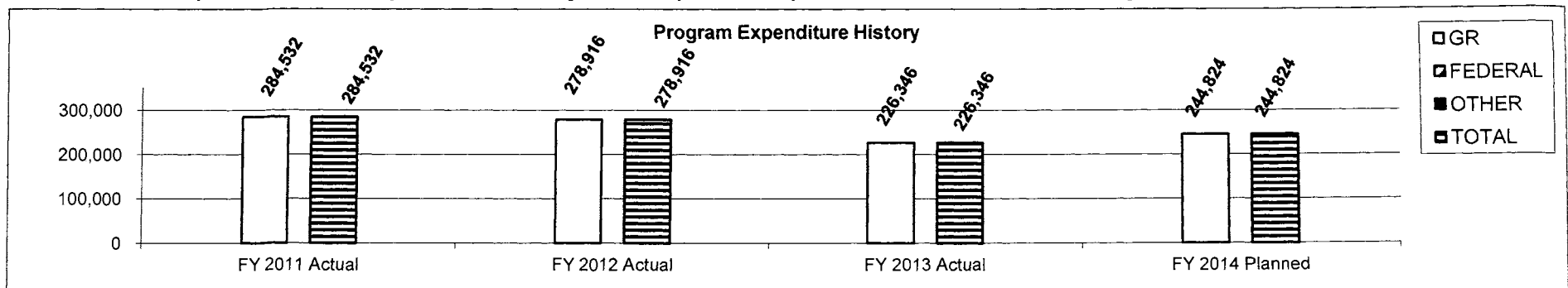
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

| | FY 2009 | | FY 2010 | | FY 2011 | | FY 2012 | | FY-2013 | | FY-2014 |
|----------------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|
| | Projected | Actual | Projected | Actual | Projected | Actual | Projected | Actual | Projected | Actual | Projected |
| Appeals | 1,500 | 1,365 | 5,000 | 6,120 | 1,500 | 1,475 | 5,000 | 6,626 | 1,500 | 1,719 | 6,000 |

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section renders legal advice to the Commission; handles litigation involving the State Tax Commission in the courts; coordinates legal matters with the Attorney General's office; conducts hearings and issues decisions in assessment appeals before the Commission; and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.430 and 138.431, RSMo

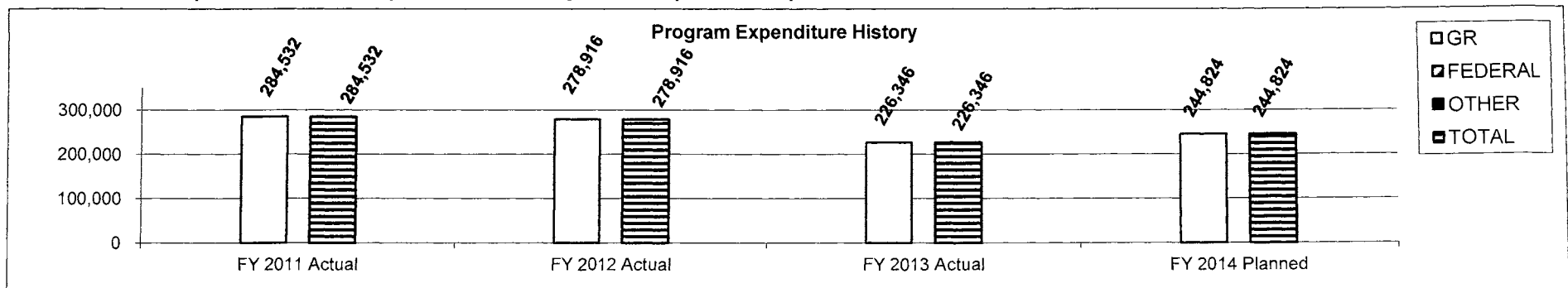
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

| PROGRAM DESCRIPTION | | | | | | | | | | | |
|--|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|
| Department - Revenue/State Tax Commission | | | | | | | | | | | |
| Program Name - Legal | | | | | | | | | | | |
| Program is found in the following core budget(s): State Tax Commission | | | | | | | | | | | |
| 7a. Provide an effectiveness measure. | | | | | | | | | | | |
| | FY 2009 | | FY 2010 | | FY 2011 | | FY 2012 | | FY-2013 | | FY-2014 |
| | Projected | Actual | Projected | Actual | Projected | Actual | Projected | Actual | Projected | Actual | Projected |
| Appeals | 1,500 | 1,365 | 5,000 | 6,120 | 1,500 | 1,475 | 5,000 | 6,626 | 1,500 | 1,719 | 6,000 |
| 7b. Provide an efficiency measure. | | | | | | | | | | | |
| N/A | | | | | | | | | | | |
| 7c. Provide the number of clients/individuals served, if applicable. | | | | | | | | | | | |
| N/A | | | | | | | | | | | |
| 7d. Provide a customer satisfaction measure, if available. | | | | | | | | | | | |
| N/A | | | | | | | | | | | |

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section has the duty of the original assessment of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. This section performs in excess of 750 complex unitary valuation appraisals equating to \$200 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in excess of \$350 million in local revenues.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.420, Section 151, 153 and 155 RSMo

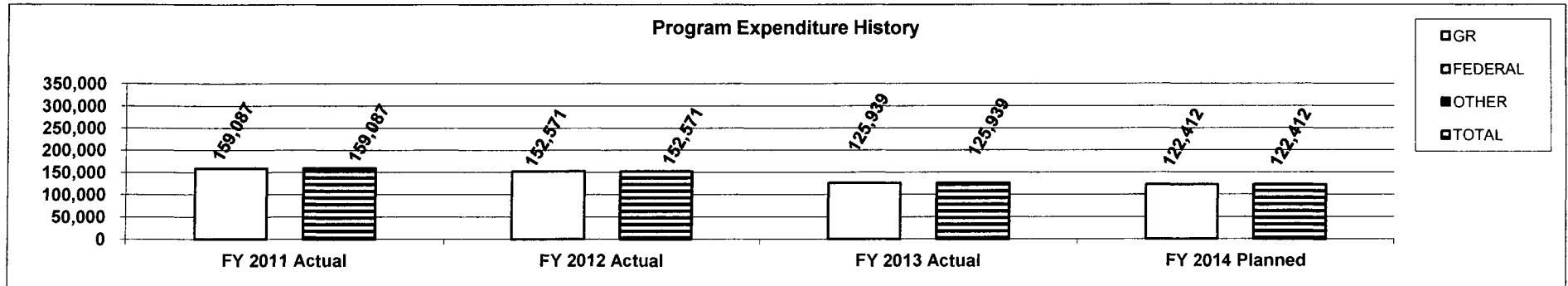
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

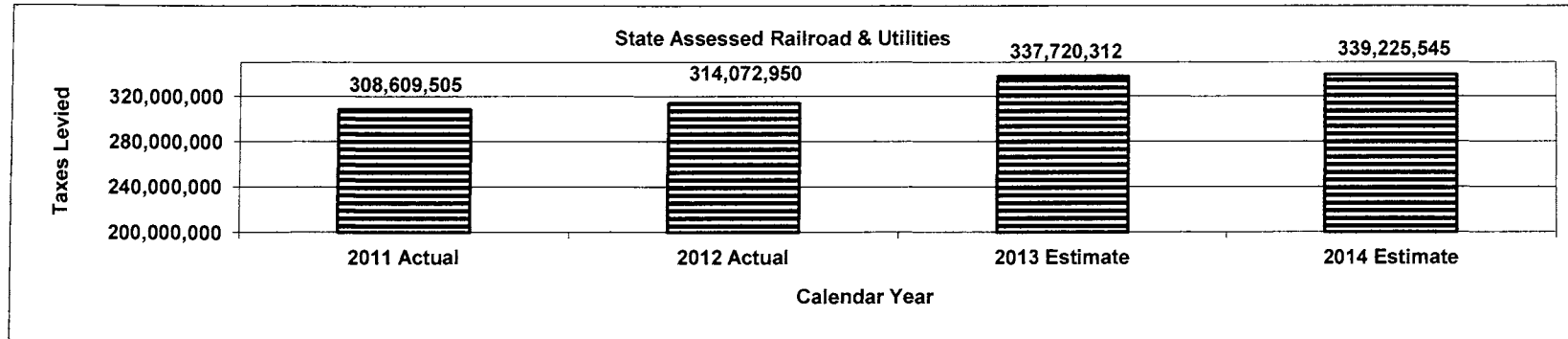
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

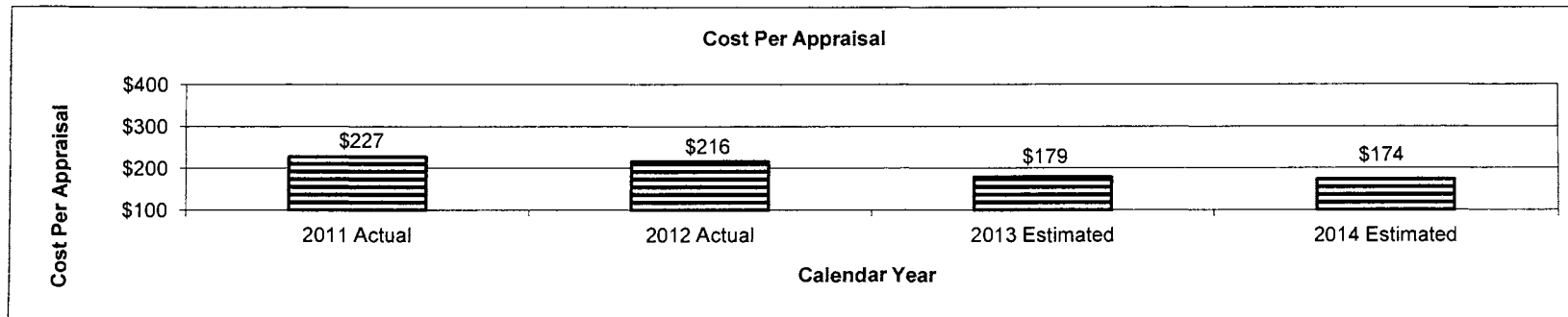
Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Ratio Study

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section performs ratio studies which are analyzed statistically to measure the assessment level and quality of assessments in the counties of the state. These studies serve as the basis for intra county equalization directives.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Sections 138.380 and 138.390, RSMo.

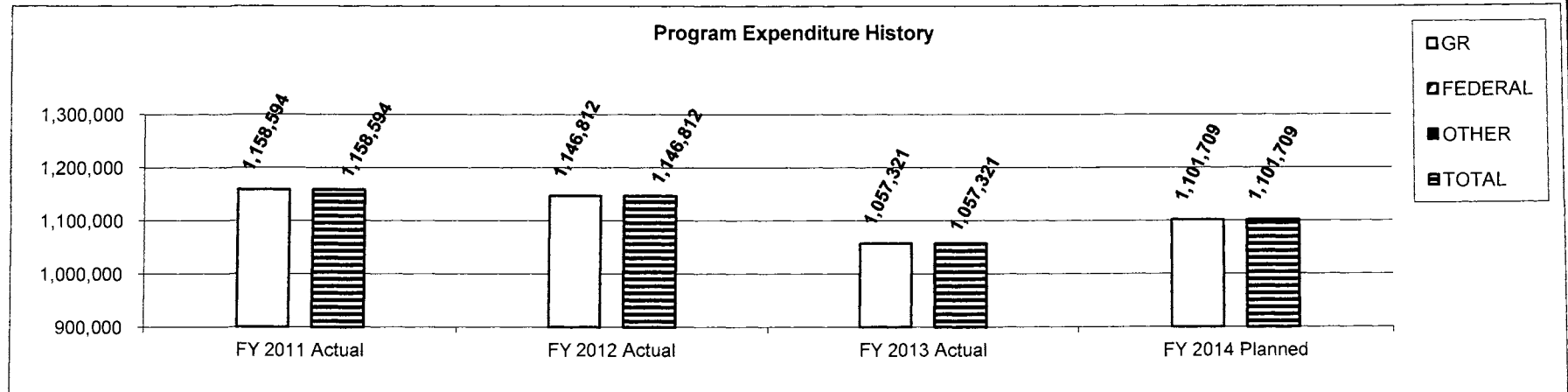
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

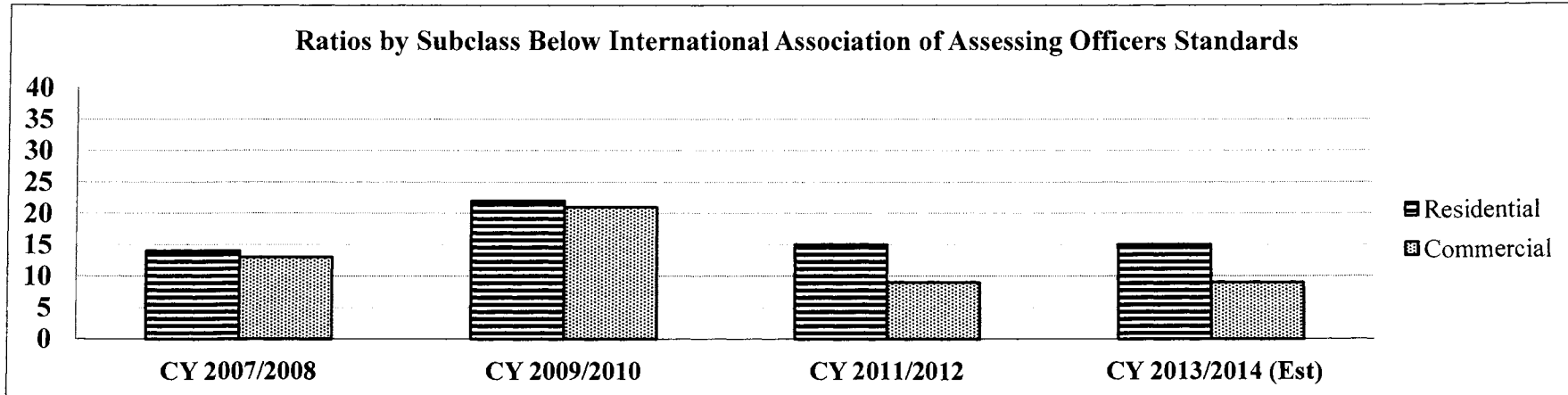
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Ratio Study

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.

Number of Ratio Studies By Study Type Per Two-Year Cycle

| | CY-2007/2008 Actual | | CY-2009/2010 Actual | | CY-2011/2012 Actual | | CY-2013/2014 Planned |
|----------------------|---------------------|--|---------------------|--|---------------------|--|----------------------|
| Appraisal Studies | 265 | | 204 | | 93 | | 87 |
| Sales Studies | 0 | | 20 | | 81 | | 80 |
| Hybrid Studies | 0 | | 6 | | 3 | | 5 |
| Total Studies | 265 | | 230 | | 177 | | 172 |

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section's primary duty is to assist counties in implementing their assessment maintenance programs and to provide additional assistance in any matters pertaining to assessment practices.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.410 and 138.415, RSMo.

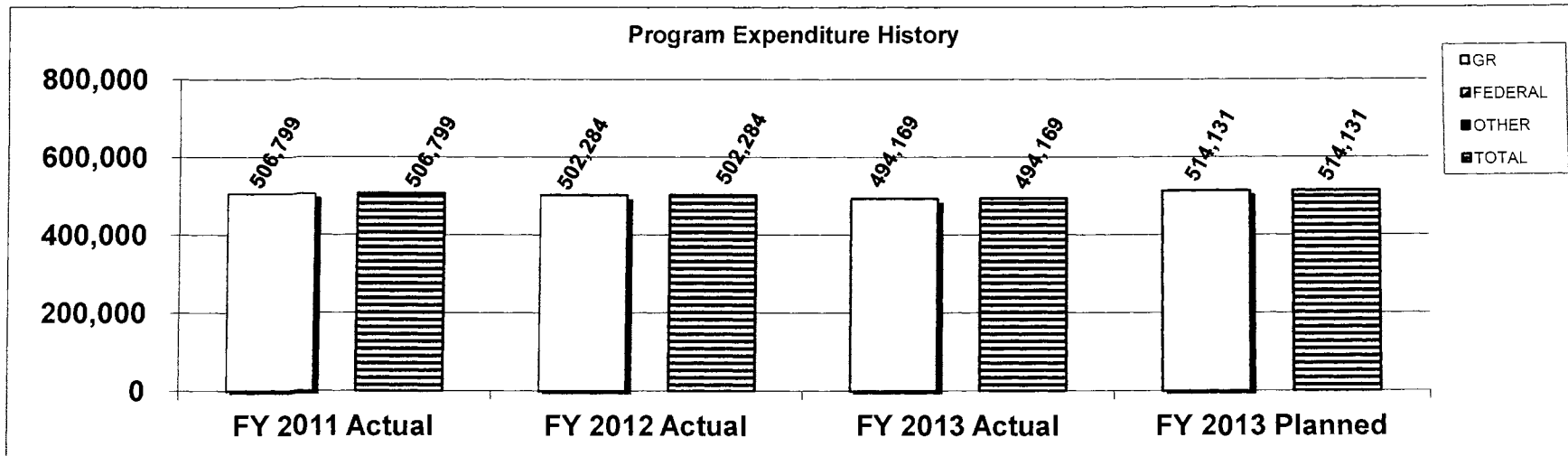
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

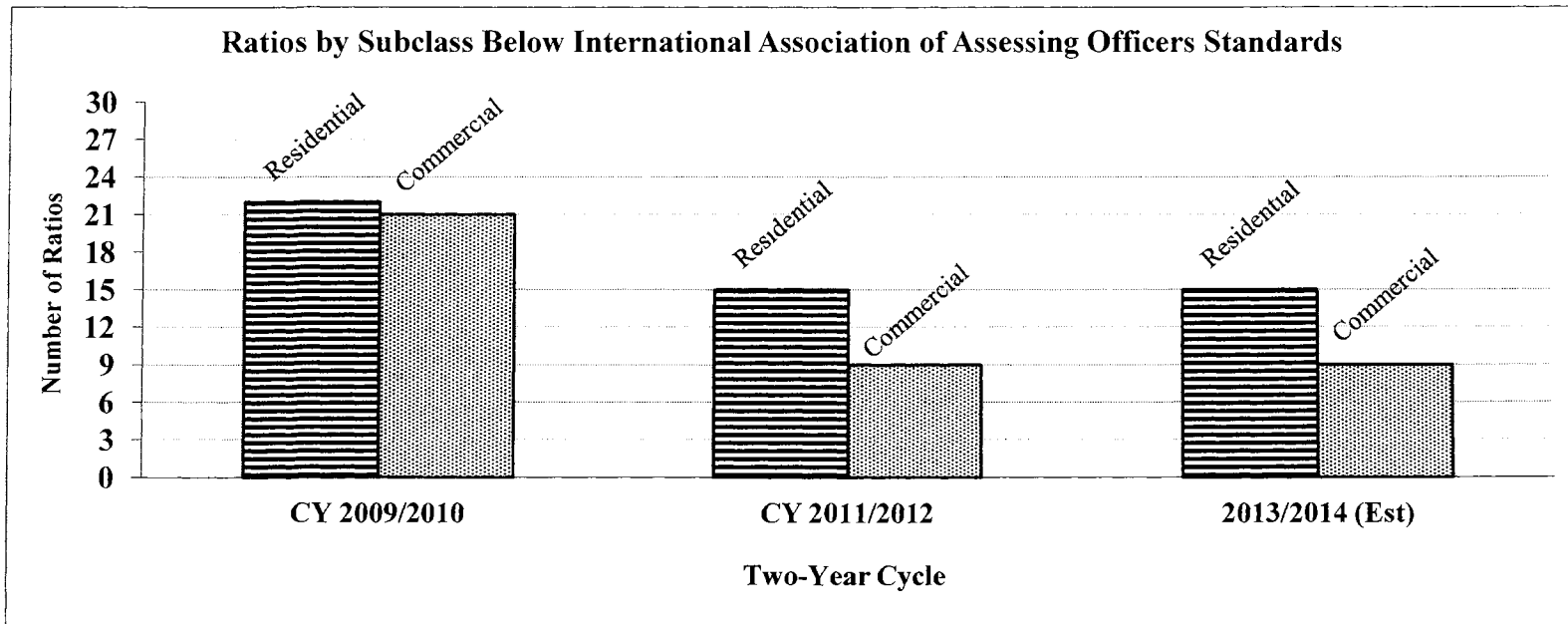
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

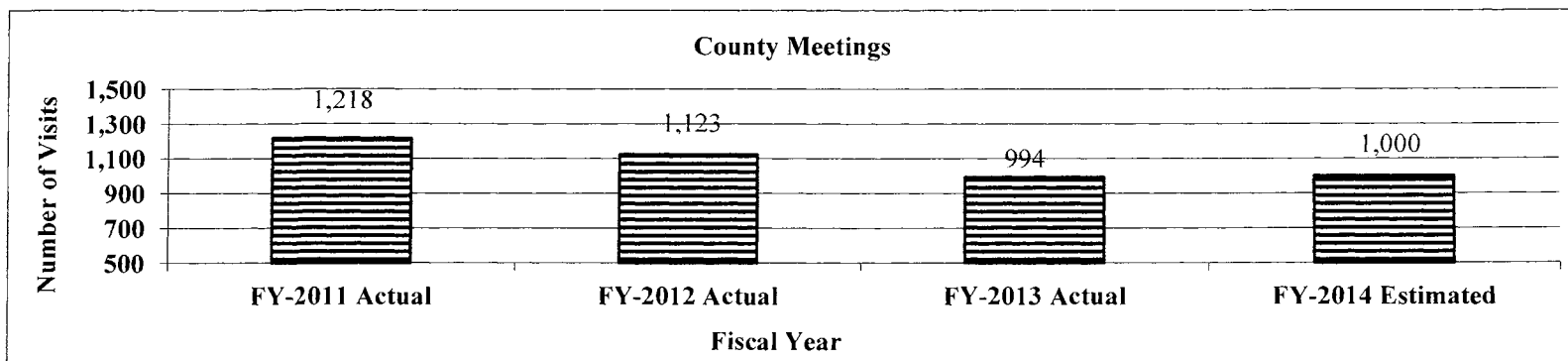
Program Name - Technical Assistance

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

| |
|--|
| Department - Revenue/State Tax Commission |
| Program Name - Technical Assistance |
| Program is found in the following core budget(s): State Tax Commission |
| 7c. Provide the number of clients/individuals served, if applicable. N/A |
| 7d. Provide a customer satisfaction measure, if available. N/A |

NEW DECISION ITEM
RANK: 2 OF 5

| | | | |
|------------|---|-------------|---------|
| Department | Revenue/State Tax Commission | Budget Unit | 86911C |
| Division | State Tax Commission | | |
| DI Name: | General Structure Adjustment - Cost of Living | DI#: | 0000014 |

1. AMOUNT OF REQUEST

| | FY 2014 Budget Request | | | |
|-------|------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 12,000 | 0 | 0 | 12,000 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 12,000 | 0 | 0 | 12,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|-------|---|---|-------|
| Est. Fringe | 3,067 | 0 | 0 | 3,067 |
|--------------------|-------|---|---|-------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2014 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 12,000 | 0 | 0 | 12,000 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 12,000 | 0 | 0 | 12,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|-------|---|---|-------|
| Est. Fringe | 3,067 | 0 | 0 | 3,067 |
|--------------------|-------|---|---|-------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In Fiscal Year 2014, the General Assembly included and the Governor approved a \$500 annual pay raise for all state employees, except elected officials, members of the general assembly and judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials, beginning January 1, 2014 (12 pay periods). The remaining 12 pay periods were unfunded, but the stated intent was to provide the funding in FY 15.

NEW DECISION ITEM
RANK: 2 OF 5

| | | | |
|------------|---|-------------|---------|
| Department | Revenue/State Tax Commission | Budget Unit | 86911C |
| Division | State Tax Commission | | |
| DI Name: | General Structure Adjustment - Cost of Living | DI#: | 0000014 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriation amount for the Fiscal Year 14 pay plan was based on the pay increase beginning in January, 2014 for the final twelve pay periods of the fiscal year. This requested amount is equivalent to the remaining twelve pay periods in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | 12,000 | | | | | | 12,000 | 0.0 | |
| Total PS | 12,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 12,000 | 0.0 | 0 |
| Grand Total | 12,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 12,000 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| | | | | | | | 0 | 0.0 | |
| | 12,000 | | | | | | 12,000 | 0.0 | |
| Total PS | 12,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 12,000 | 0.0 | 0 |
| Grand Total | 12,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 12,000 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| SR OFC SUPPORT ASST (STENO) | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| RESEARCH ANAL II | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| ASSESSMENT REP II TAX COMM | 0 | 0.00 | 0 | 0.00 | 1,750 | 0.00 | 1,750 | 0.00 |
| APPRAISER II | 0 | 0.00 | 0 | 0.00 | 3,750 | 0.00 | 3,750 | 0.00 |
| APPRAISER III | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| APPRAISER SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| APPRAISAL SPECIALIST | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| TAX COMMISSION MANAGER, BAND 2 | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| TAX COMMISSION MANAGER, BAND 3 | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| CHIEF COUNSEL | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| COMMISSION MEMBER | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| COMMISSION CHAIRMAN | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| SENIOR HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 12,000 | 0.00 | 12,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$12,000 | 0.00 | \$12,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$12,000 | 0.00 | \$12,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 2 OF 5

| | |
|--|---------------------------|
| Department Revenue/State Tax Commission | Budget Unit <u>86911C</u> |
| Division State Tax Commission | |
| DI Name: General Structure Adjustment - Cost of Living | DI#: 0000015 |

1. AMOUNT OF REQUEST

| FY 2015 Budget Request | | | | |
|------------------------|------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | | 0 | 0 | |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| <hr/> | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| FY 2015 Governor's Recommendation | | | | |
|-----------------------------------|--------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 31,977 | 0 | 0 | 31,977 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 31,977 | 0 | 0 | 31,977 |
| <hr/> | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|-------|---|---|-------|
| Est. Fringe | 8,170 | 0 | 0 | 8,170 |
|--------------------|-------|---|---|-------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2015 budget includes a three percent pay raise for state employees, beginning January 1, 2015.

NEW DECISION ITEM
RANK: 2 OF 5

| | |
|--|---------------------------|
| Department Revenue/State Tax Commission | Budget Unit <u>86911C</u> |
| Division State Tax Commission | |
| DI Name: General Structure Adjustment - Cost of Living | DI#: 0000015 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Three percent of the core personal services appropriation amounts was calculated. That amount was then adjusted to reflect 11 pay periods which is the number of pay periods that would be paid in Fiscal Year 2015 after January 1, 2015.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| | | | | | | | 0 | 0.0 | |
| | 31,977 | | | | | | 31,977 | 0.0 | |
| Total PS | 31,977 | 0.0 | 0 | 0.0 | 0 | 0.0 | 31,977 | 0.0 | 0 |
| Grand Total | 31,977 | 0.0 | 0 | 0.0 | 0 | 0.0 | 31,977 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 941 | 0.00 |
| SR OFC SUPPORT ASST (STENO) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 434 | 0.00 |
| RESEARCH ANAL II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 602 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 499 | 0.00 |
| ASSESSMENT REP II TAX COMM | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,821 | 0.00 |
| APPRAISER II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,676 | 0.00 |
| APPRAISER III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,283 | 0.00 |
| APPRAISER SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,907 | 0.00 |
| APPRAISAL SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,620 | 0.00 |
| TAX COMMISSION MANAGER, BAND 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,655 | 0.00 |
| TAX COMMISSION MANAGER, BAND 3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,950 | 0.00 |
| CHIEF COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 969 | 0.00 |
| HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 570 | 0.00 |
| COMMISSION MEMBER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,903 | 0.00 |
| COMMISSION CHAIRMAN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,452 | 0.00 |
| SENIOR HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,465 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 415 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 815 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 31,977 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$31,977 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$31,977 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| ASSESSMENT MAINTENANCE | | | | | | | | | |
| CORE | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 9,630,867 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 | |
| TOTAL - PD | 9,630,867 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 | |
| TOTAL | 9,630,867 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 | |
| Assmnt Maint \$3/Parcel 2012 - 1860013 | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 16,056 | 0.00 | 16,056 | 0.00 | |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 16,056 | 0.00 | 16,056 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 16,056 | 0.00 | 16,056 | 0.00 | |
| GRAND TOTAL | \$9,630,867 | 0.00 | \$9,843,804 | 0.00 | \$9,859,860 | 0.00 | \$9,859,860 | 0.00 | |

CORE DECISION ITEM

| | | | |
|-------------------|------------------------------|--------------------|--------|
| Department | Revenue/State Tax Commission | Budget Unit | 87016C |
| Division | State Tax Commission | | |
| Core - | Assessment Maintenance | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|--------------|------------------------|----------|----------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 9,843,804 | 0 | 0 | 9,843,804 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 9,843,804 | 0 | 0 | 9,843,804 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|----------|------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 9,843,804 | 0 | 0 | 9,843,804 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 9,843,804 | 0 | 0 | 9,843,804 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request in the amount of \$9,843,804 will provide reimbursements to counties at the statutory floor of \$3.00 per parcel based upon 2011 parcel count.

The actual cost per parcel required to implement the statewide assessment program stands at \$17.53. The core request provides funding to pay for 14% of the actual cost required to assess property in the State of Missouri with the balance of 86% being borne by local government.

Property tax revenues in 2012 were approximately \$6.5 billion, of which roughly \$4.5 billion provides funding to local public schools.

3. PROGRAM LISTING (list programs included in this core funding)

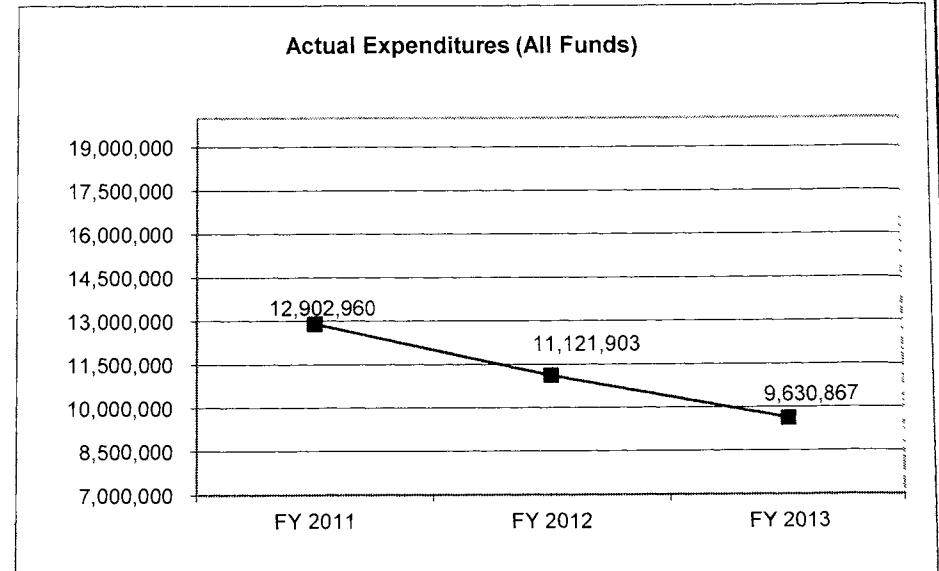
None

CORE DECISION ITEM

| | | | |
|-------------------|------------------------------|--------------------|--------|
| Department | Revenue/State Tax Commission | Budget Unit | 87016C |
| Division | State Tax Commission | | |
| Core - | Assessment Maintenance | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 12,480,296 | 11,132,480 | 9,793,971 | 9,843,804 |
| Less Reverted (All Funds) | (6,117,708) | 0 | 0 | N/A |
| Budget Authority (All Funds) | 12,902,960 | 11,132,480 | 9,793,971 | N/A |
| Actual Expenditures (All Funds) | 12,902,960 | 11,121,903 | 9,630,867 | N/A |
| Unexpended (All Funds) | 0 | 10,577 | 163,104 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 6,117,708 | 10,577 | 163,104 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|------------------|----------------|--------------|------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | PD | 0.00 | 9,843,804 | 0 | 0 | 9,843,804 | |
| | Total | 0.00 | 9,843,804 | 0 | 0 | 9,843,804 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 9,843,804 | 0 | 0 | 9,843,804 | |
| | Total | 0.00 | 9,843,804 | 0 | 0 | 9,843,804 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 9,843,804 | 0 | 0 | 9,843,804 | |
| | Total | 0.00 | 9,843,804 | 0 | 0 | 9,843,804 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ASSESSMENT MAINTENANCE | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 9,630,867 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 |
| TOTAL - PD | 9,630,867 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 | 9,843,804 | 0.00 |
| GRAND TOTAL | \$9,630,867 | 0.00 | \$9,843,804 | 0.00 | \$9,843,804 | 0.00 | \$9,843,804 | 0.00 |
| GENERAL REVENUE | \$9,630,867 | 0.00 | \$9,843,804 | 0.00 | \$9,843,804 | 0.00 | \$9,843,804 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
RANK: 5 OF 5

| | | | |
|------------|---|-------------|---------|
| Department | Revenue/State Tax Commission | Budget Unit | 87016C |
| Division | State Tax Commission | | |
| DI Name | Assmnt. Maint. \$3/Parcel at 2012 Count | DI# | 1860010 |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 16,056 | 0 | 0 | 16,056 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 16,056 | 0 | 0 | 16,056 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|--------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 16,056 | 0 | 0 | 16,056 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 16,056 | 0 | 0 | 16,056 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|-------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|---|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input checked="" type="checkbox"/> Other: <u>Reimbursement at \$3 per parcel utilizing 2012 parcel count</u> | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial assessment plan not to exceed \$7.00 per parcel. The state currently reimburses one-half of these assessment costs. This request in the amount of \$16,056 and the core request in the amount of \$9,793,971 will provide funding at the statutory minimum of \$3 per parcel and a projected 2012 parcel count of 3,286,620 for FY-2015.

NEW DECISION ITEM
RANK: 5 OF 5

| | | | |
|------------|---|-------------|---------|
| Department | Revenue/State Tax Commission | Budget Unit | 87016C |
| Division | State Tax Commission | | |
| DI Name | Assmnt. Maint. \$3/Parcel at 2012 Count | DI# | 1860010 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,286,620 parcels X \$3 per parcel = \$9,859,860 less core request of \$9,843,804 = \$16,056 NDI request

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | 16,056 | | | | | | 16,056 | | |
| Total PSD | 16,056 | | 0 | | 0 | | 16,056 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 16,056 | 0.0 | 0 | 0.0 | 0 | 0.0 | 16,056 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 5 OF 5

| | | | | | | | | | |
|--------------------------------------|---|----------------------|---------------------------|-----------------------|----------------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Department | Revenue/State Tax Commission | | | | Budget Unit <u>87016C</u> | | | | |
| Division | State Tax Commission | | | | | | | | |
| DI Name | Assmnt. Maint. \$3/Parcel at 2012 Count | | | | DI# 1860010 | | | | |
| | | | | | | | | | |
| | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| Budget Object Class/Job Class | | | | | | | | | |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | 16,056 | | | | | | 16,056 | | |
| Total PSD | 16,056 | | 0 | | 0 | | 16,056 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 16,056 | 0.0 | 0 | 0.0 | 0 | 0.0 | 16,056 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 5 OF 5

| | | | |
|------------|---|-------------|---------|
| Department | Revenue/State Tax Commission | Budget Unit | 87016C |
| Division | State Tax Commission | | |
| DI Name | Assmnt. Maint. \$3/Parcel at 2012 Count | DI# | 1860010 |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

The additional funding would provide the nominal amount for parcel reimbursement as provided by Missouri statutes. This funding, coupled with the core request, will provide reimbursement to the counties for their assessment maintenance programs at a rate of \$3 per parcel based upon a certified 2012 parcel count.

6b. Provide an efficiency measure.

This new decision item would provide the minimum amount of reimbursement to the counties for their assessment program in complying with Missouri statutes.

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM

RANK: 5 OF 5

| | | | |
|------------|---|-------------|---------|
| Department | Revenue/State Tax Commission | Budget Unit | 87016C |
| Division | State Tax Commission | | |
| DI Name | Assmnt. Maint. \$3/Parcel at 2012 Count | DI# | 1860010 |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ASSESSMENT MAINTENANCE | | | | | | | | |
| Assmnt Maint \$3/Parcel 2012 - 1860013 | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 16,056 | 0.00 | 16,056 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 16,056 | 0.00 | 16,056 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$16,056 | 0.00 | \$16,056 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$16,056 | 0.00 | \$16,056 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is generate funds to provide educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

After a record high in Fiscal Year 2012, ticket sales rose again to a new record high in Fiscal Year 2013. Lottery sales exceeded \$1 billion for the third year in a row and the amount of profit transferred to the Lottery Proceeds Fund for education exceeded \$288 million, the highest in Lottery history

Over the past 27 years, the Lottery has sold more than \$16 billion in product and transferred profits of nearly \$4.6 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 27-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to 4.6 percent last fiscal year – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future.

FLEXIBILITY REQUEST FORM

| | | | |
|--|--|--|--|
| BUDGET UNIT NUMBER: 87212C | | DEPARTMENT: REVENUE | |
| BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION | | DIVISION: MISSOURI LOTTERY COMMISSION | |
| 1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. | | | |
| DEPARTMENT REQUEST | | | |
| Fund - 0657 Lottery Enterprise Fund Personal Services - \$1,707,367 - 25% Expense and Equipment - \$8,554,748 - 25% <u>Flexibility is requested in case of market and/or industry changes that may require timely changes to business models and/or operations.</u> | | | |
| 2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount. | | | |
| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | |
| None | Potential use estimated at \$250,000 to \$1,000,000 | Potential use estimated at \$250,000 to \$1,000,000 | |
| 3. Please explain how flexibility was used in the prior and/or current years. | | | |
| PRIOR YEAR EXPLAIN ACTUAL USE | | CURRENT YEAR EXPLAIN PLANNED USE | |
| | | Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs. | |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | | |
|---|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|--|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 | |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC | |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| LOTTERY COMMISSION - OPERATING | | | | | | | | | |
| CORE | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| LOTTERY ENTERPRISE | 6,438,566 | 152.16 | 6,829,466 | 153.50 | 6,829,466 | 153.50 | 6,829,466 | 153.50 | |
| TOTAL - PS | 6,438,566 | 152.16 | 6,829,466 | 153.50 | 6,829,466 | 153.50 | 6,829,466 | 153.50 | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| LOTTERY ENTERPRISE | 45,746,757 | 0.00 | 50,208,992 | 0.00 | 50,212,792 | 0.00 | 50,212,792 | 0.00 | |
| TOTAL - EE | 45,746,757 | 0.00 | 50,208,992 | 0.00 | 50,212,792 | 0.00 | 50,212,792 | 0.00 | |
| PROGRAM-SPECIFIC | | | | | | | | | |
| LOTTERY ENTERPRISE | 3,960 | 0.00 | 10,000 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 | |
| TOTAL - PD | 3,960 | 0.00 | 10,000 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 | |
| TOTAL | 52,189,283 | 152.16 | 57,048,458 | 153.50 | 57,048,458 | 153.50 | 57,048,458 | 153.50 | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 38,375 | 0.00 | 38,375 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 38,375 | 0.00 | 38,375 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 38,375 | 0.00 | 38,375 | 0.00 | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 94,432 | 0.00 | |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 94,432 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 94,432 | 0.00 | |
| Lottery Operating EE CTC - 1860010 | | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 6,000,000 | 0.00 | 1 | 0.00 | |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 6,000,000 | 0.00 | 1 | 0.00 | |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 6,000,000 | 0.00 | 1 | 0.00 | |
| Lottery FTE Increase - 1860011 | | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | | |

1/22/14 6:34

im_disummary

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--------------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Lottery FTE Increase - 1860011 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 420,132 | 12.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 420,132 | 12.00 | 0 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 420,132 | 12.00 | 0 | 0.00 |
| GRAND TOTAL | \$52,189,283 | 152.16 | \$57,048,458 | 153.50 | \$63,506,965 | 165.50 | \$57,181,266 | 153.50 |

CORE DECISION ITEM

| | | | |
|------------|-----------------------------|-------------|--------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | OPERATING | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|------------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 6,829,466 | 6,829,466 |
| EE | 0 | 0 | 50,212,792 | 50,212,792 |
| PSD | 0 | 0 | 6,200 | 6,200 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 57,048,458 | 57,048,458 |

FTE 0.00 0.00 153.50 153.50

| | | | | |
|-------------|---|---|-----------|-----------|
| Est. Fringe | 0 | 0 | 3,602,543 | 3,602,543 |
|-------------|---|---|-----------|-----------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|------------|------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 6,829,466 | 6,829,466 |
| EE | 0 | 0 | 50,212,792 | 50,212,792 |
| PSD | 0 | 0 | 6,200 | 6,200 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 57,048,458 | 57,048,458 |

FTE 0.00 0.00 153.50 153.50

| | | | | |
|-------------|---|---|-----------|-----------|
| Est. Fringe | 0 | 0 | 3,602,543 | 3,602,543 |
|-------------|---|---|-----------|-----------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services and expense and equipment to continue to fulfill the mission of generating funds to provide educational opportunities for Missouri students, support Missouri businesses and entertain millions.

3. PROGRAM LISTING (list programs included in this core funding)

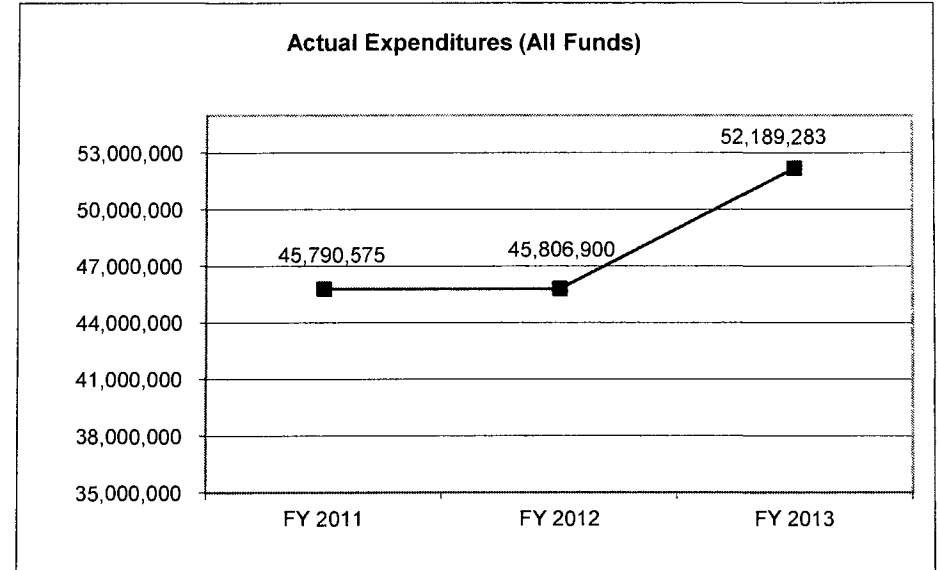
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | OPERATING | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 46,247,339 | 46,160,645 | 52,538,838 | 57,048,458 |
| Less Reverted (All Funds) | 0 | (192,000) | 0 | N/A |
| Budget Authority (All Funds) | 46,247,339 | 45,968,645 | 52,538,838 | N/A |
| Actual Expenditures (All Funds) | 45,790,575 | 45,806,900 | 52,189,283 | N/A |
| Unexpended (All Funds) | 456,764 | 161,745 | 349,555 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 456,764 | 161,745 | 349,555 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation was used for selected, specific sales-related costs when sales exceeded customary levels prior to FY 14. The "E" appropriation was exercised to increase the appropriation by an additional \$2,041,306 in FY12 and \$893,640 in FY 13.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
LOTTERY COMMISSION - OPERATIN**

5. CORE RECONCILIATION DETAIL

| | | | | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|---|------|--|-------------------------|---------------|-----------|----------------|-------------------|-------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | | | | |
| | | | | PS | 153.50 | 0 | 0 | 6,829,466 | 6,829,466 | |
| | | | | EE | 0.00 | 0 | 0 | 50,208,992 | 50,208,992 | |
| | | | | PD | 0.00 | 0 | 0 | 10,000 | 10,000 | |
| | | | | Total | 153.50 | 0 | 0 | 57,048,458 | 57,048,458 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | | | | |
| Core Reallocation | 3 | 9157 | | EE | 0.00 | 0 | 0 | 3,800 | 3,800 | |
| Core Reallocation | 3 | 9157 | | PD | 0.00 | 0 | 0 | (3,800) | (3,800) | |
| NET DEPARTMENT CHANGES | | | | | 0.00 | 0 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | | | | |
| | | | | PS | 153.50 | 0 | 0 | 6,829,466 | 6,829,466 | |
| | | | | EE | 0.00 | 0 | 0 | 50,212,792 | 50,212,792 | |
| | | | | PD | 0.00 | 0 | 0 | 6,200 | 6,200 | |
| | | | | Total | 153.50 | 0 | 0 | 57,048,458 | 57,048,458 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | | | | |
| | | | | PS | 153.50 | 0 | 0 | 6,829,466 | 6,829,466 | |
| | | | | EE | 0.00 | 0 | 0 | 50,212,792 | 50,212,792 | |
| | | | | PD | 0.00 | 0 | 0 | 6,200 | 6,200 | |
| | | | | Total | 153.50 | 0 | 0 | 57,048,458 | 57,048,458 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|-----------|---------|-----------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| SR OFC SUPPORT ASST (CLERICAL) | 181,618 | 6.95 | 193,177 | 7.00 | 193,177 | 7.00 | 193,177 | 7.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 145,081 | 4.52 | 184,515 | 5.00 | 127,440 | 4.00 | 127,440 | 4.00 |
| SR OFC SUPPORT ASST (STENO) | 33,510 | 1.00 | 102,713 | 3.00 | 33,996 | 1.00 | 33,996 | 1.00 |
| COMPUTER OPER I | 51,434 | 2.02 | 52,275 | 2.00 | 52,275 | 2.00 | 52,275 | 2.00 |
| COMPUTER OPER III | 104,545 | 3.01 | 104,949 | 3.00 | 104,949 | 3.00 | 104,949 | 3.00 |
| COMPUTER OPERATIONS SPV II | 48,321 | 1.00 | 45,355 | 1.00 | 45,355 | 1.00 | 45,355 | 1.00 |
| INFORMATION TECHNOLOGIST II | 15,957 | 0.38 | 35,587 | 1.00 | 35,587 | 1.00 | 35,587 | 1.00 |
| INFORMATION TECHNOLOGIST III | 103,974 | 2.39 | 130,898 | 3.00 | 87,612 | 2.00 | 87,612 | 2.00 |
| INFORMATION TECHNOLOGIST IV | 178,707 | 3.67 | 249,172 | 5.00 | 253,939 | 4.00 | 253,939 | 4.00 |
| INFORMATION TECHNOLOGY SUPV | 70,380 | 1.00 | 68,672 | 1.00 | 68,672 | 1.00 | 68,672 | 1.00 |
| INFORMATION TECHNOLOGY SPEC I | 168,909 | 2.91 | 232,617 | 4.00 | 176,316 | 3.00 | 176,316 | 3.00 |
| INFORMATION TECHNOLOGY SPEC II | 128,307 | 2.00 | 0 | 0.00 | 128,412 | 2.00 | 128,412 | 2.00 |
| STOREKEEPER II | 83,428 | 2.59 | 100,660 | 3.00 | 100,660 | 3.00 | 100,660 | 3.00 |
| ACCOUNTANT I | 33,489 | 1.00 | 33,384 | 1.00 | 33,384 | 1.00 | 33,384 | 1.00 |
| ACCOUNTANT II | 86,901 | 2.00 | 85,169 | 2.00 | 85,169 | 2.00 | 85,169 | 2.00 |
| CH ACCOUNTANT | 53,480 | 1.00 | 55,092 | 1.00 | 55,092 | 1.00 | 55,092 | 1.00 |
| ACCOUNTING SPECIALIST III | 53,480 | 1.00 | 51,838 | 1.00 | 51,838 | 1.00 | 51,838 | 1.00 |
| RESEARCH ANAL III | 51,244 | 1.05 | 49,296 | 1.00 | 49,296 | 1.00 | 49,296 | 1.00 |
| PUBLIC INFORMATION COOR | 185,805 | 4.38 | 156,260 | 3.00 | 221,172 | 5.00 | 221,172 | 5.00 |
| TRAINING TECH III | 37,136 | 0.79 | 49,823 | 1.00 | 49,823 | 1.00 | 49,823 | 1.00 |
| EXECUTIVE I | 281,936 | 7.77 | 235,978 | 6.00 | 287,112 | 8.00 | 287,112 | 8.00 |
| EXECUTIVE II | 80,061 | 1.82 | 94,492 | 2.00 | 42,552 | 1.00 | 42,552 | 1.00 |
| MANAGEMENT ANALYSIS SPEC II | 83,195 | 2.03 | 41,267 | 1.00 | 81,276 | 2.00 | 81,276 | 2.00 |
| MAINTENANCE SPV II | 43,404 | 1.00 | 47,153 | 1.00 | 47,153 | 1.00 | 47,153 | 1.00 |
| GRAPHIC ARTS SPEC III | 41,313 | 1.00 | 37,783 | 1.00 | 37,783 | 1.00 | 37,783 | 1.00 |
| SATELLITE BROADCAST & VID PROD | 42,881 | 0.84 | 107,424 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY CUSTOMER SERVICE REP | 209,470 | 7.79 | 254,055 | 7.50 | 254,055 | 7.50 | 254,055 | 7.50 |
| LOTTERY INSIDE SALES REP | 303,850 | 9.93 | 308,916 | 10.00 | 239,028 | 8.00 | 239,028 | 8.00 |
| LOTTERY SALES REPRESENTATIVE | 1,458,215 | 40.55 | 1,634,552 | 41.00 | 1,634,552 | 41.00 | 1,634,552 | 41.00 |
| LOTTERY INSIDE SALES SUPV | 3,056 | 0.08 | 0 | 0.00 | 69,888 | 2.00 | 69,888 | 2.00 |
| LOTTERY SALES COORDINATOR | 381,295 | 8.00 | 390,571 | 8.00 | 390,571 | 8.00 | 390,571 | 8.00 |
| LOTTERY SECURITY SPECIALIST | 147,307 | 2.80 | 116,045 | 2.00 | 158,124 | 3.00 | 158,124 | 3.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| FACILITIES OPERATIONS MGR B1 | 56,896 | 1.00 | 56,909 | 1.00 | 56,909 | 1.00 | 56,909 | 1.00 |
| FISCAL & ADMINISTRATIVE MGR B3 | 32,969 | 0.42 | 0 | 0.00 | 80,573 | 1.00 | 80,573 | 1.00 |
| HUMAN RESOURCES MGR B1 | 50,045 | 1.00 | 60,500 | 1.00 | 60,500 | 1.00 | 60,500 | 1.00 |
| RESEARCH MANAGER B1 | 60,098 | 1.00 | 60,397 | 1.00 | 60,397 | 1.00 | 60,397 | 1.00 |
| LOTTERY MGR B1 | 299,718 | 5.88 | 307,123 | 6.00 | 359,028 | 7.00 | 359,028 | 7.00 |
| LOTTERY MGR B2 | 301,490 | 5.00 | 308,617 | 5.00 | 308,617 | 5.00 | 308,617 | 5.00 |
| LOTTERY MGR B3 | 151,452 | 2.00 | 153,444 | 2.00 | 153,444 | 2.00 | 153,444 | 2.00 |
| DIVISION DIRECTOR | 171,844 | 2.00 | 185,702 | 2.00 | 185,702 | 2.00 | 185,702 | 2.00 |
| DESIGNATED PRINCIPAL ASST DIV | 257,458 | 3.59 | 286,180 | 4.00 | 205,607 | 3.00 | 205,607 | 3.00 |
| SPECIAL ASST PARAPROFESSIONAL | 51,483 | 1.00 | 49,007 | 1.00 | 49,007 | 1.00 | 49,007 | 1.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 113,424 | 1.00 | 111,899 | 1.00 | 113,424 | 1.00 | 113,424 | 1.00 |
| TOTAL - PS | 6,438,566 | 152.16 | 6,829,466 | 153.50 | 6,829,466 | 153.50 | 6,829,466 | 153.50 |
| TRAVEL, IN-STATE | 108,997 | 0.00 | 65,740 | 0.00 | 138,188 | 0.00 | 138,188 | 0.00 |
| TRAVEL, OUT-OF-STATE | 45,605 | 0.00 | 5,225 | 0.00 | 40,000 | 0.00 | 40,000 | 0.00 |
| SUPPLIES | 644,021 | 0.00 | 669,346 | 0.00 | 883,118 | 0.00 | 883,118 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 93,035 | 0.00 | 70,376 | 0.00 | 126,424 | 0.00 | 126,424 | 0.00 |
| COMMUNICATION SERV & SUPP | 341,774 | 0.00 | 4,184,080 | 0.00 | 308,800 | 0.00 | 308,800 | 0.00 |
| PROFESSIONAL SERVICES | 38,242,227 | 0.00 | 40,011,885 | 0.00 | 42,260,023 | 0.00 | 42,260,023 | 0.00 |
| HOUSEKEEPING & JANITORIAL SERV | 45,326 | 0.00 | 56,800 | 0.00 | 46,600 | 0.00 | 46,600 | 0.00 |
| M&R SERVICES | 960,901 | 0.00 | 1,172,821 | 0.00 | 931,689 | 0.00 | 931,689 | 0.00 |
| COMPUTER EQUIPMENT | 578,298 | 0.00 | 797,600 | 0.00 | 607,449 | 0.00 | 607,449 | 0.00 |
| MOTORIZED EQUIPMENT | 248,328 | 0.00 | 0 | 0.00 | 211,000 | 0.00 | 211,000 | 0.00 |
| OFFICE EQUIPMENT | 13,940 | 0.00 | 19,500 | 0.00 | 22,500 | 0.00 | 22,500 | 0.00 |
| OTHER EQUIPMENT | 557,417 | 0.00 | 17,800 | 0.00 | 513,695 | 0.00 | 513,695 | 0.00 |
| PROPERTY & IMPROVEMENTS | 47,158 | 0.00 | 45,000 | 0.00 | 394,999 | 0.00 | 394,999 | 0.00 |
| BUILDING LEASE PAYMENTS | 32,796 | 0.00 | 14,380 | 0.00 | 39,600 | 0.00 | 39,600 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 3,475,958 | 0.00 | 2,367,200 | 0.00 | 3,317,826 | 0.00 | 3,317,826 | 0.00 |
| MISCELLANEOUS EXPENSES | 310,976 | 0.00 | 711,239 | 0.00 | 370,881 | 0.00 | 370,881 | 0.00 |
| TOTAL - EE | 45,746,757 | 0.00 | 50,208,992 | 0.00 | 50,212,792 | 0.00 | 50,212,792 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 3,960 | 0.00 | 10,000 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 |
| TOTAL - PD | 3,960 | 0.00 | 10,000 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 |
| GRAND TOTAL | \$52,189,283 | 152.16 | \$57,048,458 | 153.50 | \$57,048,458 | 153.50 | \$57,048,458 | 153.50 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$52,189,283 | 152.16 | \$57,048,458 | 153.50 | \$57,048,458 | 153.50 | \$57,048,458 | 153.50 |

PROGRAM DESCRIPTION

Department REVENUE
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

1. What does this program do?

The Missouri Lottery Commission is a revenue source for Missouri public education. This appropriation allows the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.

Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.

The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200-313.351; Article III, Section 39(b) of the Missouri State Constitution.

3. Are there federal matching requirements? If yes, please explain.

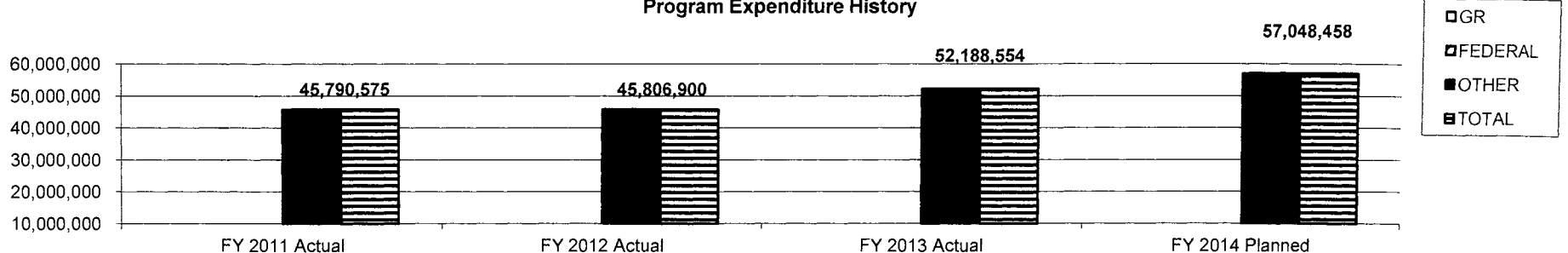
No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

Program Expenditure History



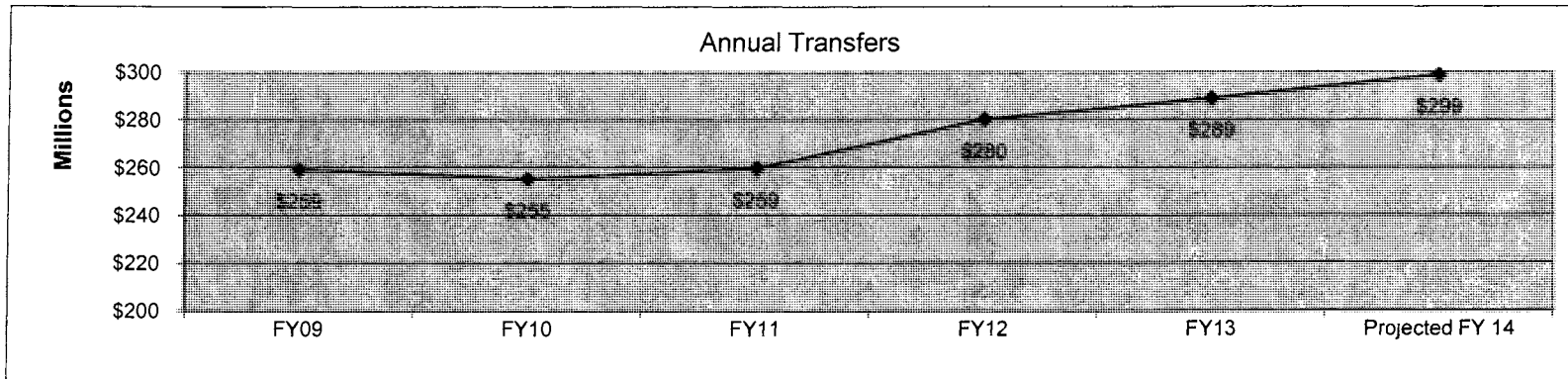
PROGRAM DESCRIPTION

Department REVENUE
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

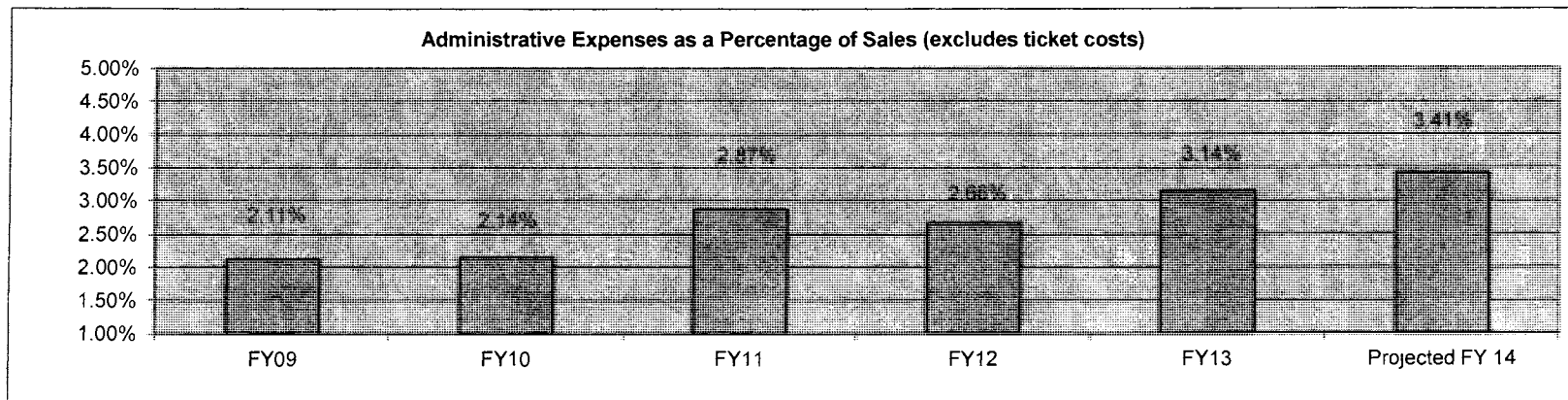
6. What are the sources of the "Other " funds?

Proceeds from the sale of tickets.

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department REVENUE

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM
RANK: 002 OF

| | |
|--|---|
| Department REVENUE | Budget Unit <u> </u> |
| Division MISSOURI LOTTERY COMMISSION | |
| DI Name Cost to Continue FY 14 Pay Plan | DI# <u> </u> |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|--------------|------------------------|----------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 38,375 | 38,375 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 38,375 | 38,375 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|-------|-------|
| Est. Fringe | 0 | 0 | 9,809 | 9,809 |
|--------------------|---|---|-------|-------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| | FY 2015 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 38,375 | 38,375 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 38,375 | 38,375 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|-------|-------|
| Est. Fringe | 0 | 0 | 9,809 | 9,809 |
|--------------------|---|---|-------|-------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other <u> </u> | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In Fiscal Year 2014, the General Assembly included and the Governor approved a \$500 annual pay raise for all state employees, except elected officials, members of the general assembly and judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials, beginning January 1, 2014 (12 pay periods). The remaining 12 pay periods were unfunded, but the stated intent was to provide the funding in FY 15.

NEW DECISION ITEM

RANK: 002 OF

| | |
|--|--------------------------------------|
| Department REVENUE | Budget Unit <u> </u> |
| Division MISSOURI LOTTERY COMMISSION | |
| DI Name Cost to Continue FY 14 Pay Plan | DI# <u> </u> |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriation amount for the Fiscal Year 14 pay plan was based on the pay increase beginning in January, 2014 for the final twelve pay periods of the fiscal year. This requested amount is equivalent to the remaining twelve pay periods in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100 - Personal Services | | | | | 38,375 | | 38,375 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>38,375</u> | <u>0.0</u> | <u>38,375</u> | <u>0.0</u> | <u>0</u> |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>38,375</u> | <u>0.0</u> | <u>38,375</u> | <u>0.0</u> | <u>0</u> |

NEW DECISION ITEM
RANK: 002 OF

| Department REVENUE | | Budget Unit <u> </u> | | | | | | | |
|--|--------------------------|-------------------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division MISSOURI LOTTERY COMMISSION | | | | | | | | | |
| DI Name Cost to Continue FY 14 Pay Plan | | DI# <u> </u> | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| 100 - Personal Services | | | | | | | 38,375 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | 38,375 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Transfers | | | | | | | | | |
| Total TRF | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> | | <u>0</u> |
| Grand Total | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | <u>0</u> | <u>0.0</u> | 38,375 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| SR OFC SUPPORT ASST (CLERICAL) | 0 | 0.00 | 0 | 0.00 | 1,750 | 0.00 | 1,750 | 0.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,250 | 0.00 | 1,250 | 0.00 |
| SR OFC SUPPORT ASST (STENO) | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| COMPUTER OPER I | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| COMPUTER OPER III | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| COMPUTER OPERATIONS SPV II | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| INFORMATION TECHNOLOGIST II | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| INFORMATION TECHNOLOGIST III | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 0 | 0.00 | 0 | 0.00 | 1,250 | 0.00 | 1,250 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| STOREKEEPER II | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| ACCOUNTANT II | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| CH ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| ACCOUNTING SPECIALIST III | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| RESEARCH ANAL III | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| TRAINING TECH III | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| MAINTENANCE SPV II | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| GRAPHIC ARTS SPEC III | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| SATELLITE BROADCAST & VID PROD | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| LOTTERY CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 1,875 | 0.00 | 1,875 | 0.00 |
| LOTTERY INSIDE SALES REP | 0 | 0.00 | 0 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| LOTTERY SALES REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 10,250 | 0.00 | 10,250 | 0.00 |
| LOTTERY SALES COORDINATOR | 0 | 0.00 | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| FACILITIES OPERATIONS MGR B1 | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| HUMAN RESOURCES MGR B1 | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---|------------|-------------|------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan FY14-Cost to Continue - 0000014 | | | | | | | | |
| RESEARCH MANAGER B1 | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| LOTTERY MGR B1 | 0 | 0.00 | 0 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| LOTTERY MGR B2 | 0 | 0.00 | 0 | 0.00 | 1,250 | 0.00 | 1,250 | 0.00 |
| LOTTERY MGR B3 | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 38,375 | 0.00 | 38,375 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$38,375 | 0.00 | \$38,375 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$38,375 | 0.00 | \$38,375 | 0.00 |

NEW DECISION ITEM
RANK: 2 OF

| | |
|---|---|
| Department REVENUE | Budget Unit <u> </u> |
| Division MISSOURI LOTTERY COMMISSION | |
| DI Name: General Structure Adjustment - Cost of Living | DI#: 0000015 |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|--------------|------------------------|----------|----------|----------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

| | FY 2015 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 94,432 | 94,432 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 94,432 | 94,432 |
| | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|--------|--------|
| Est. Fringe | 0 | 0 | 24,127 | 24,127 |
|--------------------|---|---|--------|--------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2015 budget includes a three percent pay raise for state employees, beginning January 1, 2015.

NEW DECISION ITEM
RANK: 2 OF

| | |
|--|--------------|
| Department REVENUE | Budget Unit |
| Division MISSOURI LOTTERY COMMISSION | |
| DI Name: General Structure Adjustment - Cost of Living | DI#: 0000015 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Three percent of the core personal services appropriation amounts was calculated. That amount was then adjusted to reflect 11 pay periods which is the number of pay periods that would be paid in Fiscal Year 2015 after January 1, 2015.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| | | | | | | | 0 | 0.0 | |
| 100 - Personal Services | | | | | 94,432 | | 94,432 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 94,432 | 0.0 | 94,432 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 94,432 | 0.0 | 94,432 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| SR OFC SUPPORT ASST (CLERICAL) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,680 | 0.00 |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,769 | 0.00 |
| SR OFC SUPPORT ASST (STENO) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 478 | 0.00 |
| COMPUTER OPER I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 726 | 0.00 |
| COMPUTER OPER III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,453 | 0.00 |
| COMPUTER OPERATIONS SPV II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 627 | 0.00 |
| INFORMATION TECHNOLOGIST II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 493 | 0.00 |
| INFORMATION TECHNOLOGIST III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,215 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,509 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 948 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,438 | 0.00 |
| INFORMATION TECHNOLOGY SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,766 | 0.00 |
| STOREKEEPER II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,394 | 0.00 |
| ACCOUNTANT I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 462 | 0.00 |
| ACCOUNTANT II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,178 | 0.00 |
| CH ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 761 | 0.00 |
| ACCOUNTING SPECIALIST III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 716 | 0.00 |
| RESEARCH ANAL III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 681 | 0.00 |
| PUBLIC INFORMATION COOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,051 | 0.00 |
| TRAINING TECH III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 689 | 0.00 |
| EXECUTIVE I | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,968 | 0.00 |
| EXECUTIVE II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 592 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,121 | 0.00 |
| MAINTENANCE SPV II | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 652 | 0.00 |
| GRAPHIC ARTS SPEC III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 523 | 0.00 |
| SATELLITE BROADCAST & VID PROD | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7 | 0.00 |
| LOTTERY CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,519 | 0.00 |
| LOTTERY INSIDE SALES REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,321 | 0.00 |
| LOTTERY SALES REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 22,616 | 0.00 |
| LOTTERY INSIDE SALES SUPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 961 | 0.00 |
| LOTTERY SALES COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,398 | 0.00 |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,181 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan FY15-COLA - 0000015 | | | | | | | | |
| FACILITIES OPERATIONS MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 786 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,108 | 0.00 |
| HUMAN RESOURCES MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 835 | 0.00 |
| RESEARCH MANAGER B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 834 | 0.00 |
| LOTTERY MGR B1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,957 | 0.00 |
| LOTTERY MGR B2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,261 | 0.00 |
| LOTTERY MGR B3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,117 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,560 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,841 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 677 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,563 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 94,432 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$94,432 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$94,432 | 0.00 |

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|--|--------------------------|
| Department REVENUE | Budget Unit <u>87212</u> |
| Division MISSOURI LOTTERY COMMISSION | |
| DI Name OPERATING EE COST-TO-CONTINUE | DI# _____ |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | | | FY 2015 Governor's Recommendation | | | |
|--------------|------------------------|----------|------------------|------------------|--------------|-----------------------------------|----------|----------|----------|
| | GR | Federal | Other | Total | | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 6,000,000 | 6,000,000 | EE | 0 | 0 | 1 | 1 E |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 6,000,000 | 6,000,000 | Total | 0 | 0 | 1 | 1 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Increase includes \$4.5 million in increased expenditures related to sales levels necessary in order to reach the \$298.5 million FY 14 transfer goal, plus a \$1.5 million safeguard should sales exceed expectations. FY 15 sales and transfer are expected to approximate FY 14.

NEW DECISION ITEM
RANK: _____ OF _____

| | | | |
|------------|-------------------------------|-------------|-------|
| Department | REVENUE | Budget Unit | 87212 |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | OPERATING EE COST-TO-CONTINUE | DI# | |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FY 14 transfer goal of \$298.5 million is projected to require approximately \$1.177 billion in sales, a \$75 million increase over FY 13 budgeted sales. FY 15 sales and transfer are expected to approximate FY 14. Costs to continue associated with these increased sales are estimated as follows (rounded to the nearest \$100,000):

Game processing services and telecommunications costs -
\$1,000,000

Self-service machine leasing costs -
\$300,000

Design and printing of Scratchers tickets -
\$3,200,000

Additional cost-to-continue safeguard request = \$1,500,000

Total request = \$6,000,000

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-----------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| 400 - Professional Services | | | | | 5,600,000 | | 5,600,000 | | |
| 690 - Equipment Rental and Leases | | | | | 400,000 | | 400,000 | | |
| Total EE | 0 | | 0 | | 6,000,000 | | 6,000,000 | | 0 |

RANK: _____ OF _____

-424-

NEW DECISION ITEM
RANK: _____ OF _____

| | | | |
|------------|-------------------------------|-------------|-------|
| Department | REVENUE | Budget Unit | 87212 |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | OPERATING EE COST-TO-CONTINUE | DI# | |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Increase in transfers to the Lottery Proceeds Fund for public education.

6b. Provide an efficiency measure.

The Lottery's administrative costs are only 4.6 percent, one of the lowest in the industry.

6c. Provide the number of clients/individuals served, if applicable.

5,000 retailers across the state.

6d. Provide a customer satisfaction measure, if available.

Increases in ticket sales reflect player satisfaction.

NEW DECISION ITEM
RANK: _____ OF _____

| | | | |
|------------|-------------------------------|-------------|-------|
| Department | REVENUE | Budget Unit | 87212 |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | OPERATING EE COST-TO-CONTINUE | DI# | |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Continue the strategic planning process.
Monitor divisional operational plans.
Monitor sales force sales goals and retailer sales goals.
Implement creative player and retailer promotions.
Effective and efficient use of advertising dollars.

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|--------------------------------------|------------|-------------|------------|-------------|--------------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Lottery Operating EE CTC - 1860010 | | | | | | | | |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 5,600,000 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 0 | 0.00 | 400,000 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 6,000,000 | 0.00 | 1 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$6,000,000 | 0.00 | \$1 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$6,000,000 | 0.00 | \$1 | 0.00 |

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|--------------------------------------|-------------------|
| Department REVENUE | Budget Unit 87212 |
| Division MISSOURI LOTTERY COMMISSION | |
| DI Name FTE INCREASE | DI# |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|---------|---------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 420,132 | 420,132 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 420,132 | 420,132 |
| FTE | 0.00 | 0.00 | 12.00 | 12.00 |

| | | | | |
|--------------------|---|---|---------|---------|
| Est. Fringe | 0 | 0 | 221,620 | 221,620 |
|--------------------|---|---|---------|---------|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------|-------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Lottery FTE has decreased by 25 in the last ten years, from 178.5 FTE in 2004 to 153.5 in 2013, a decrease of 14%, while sales have increased by \$350 million, from \$791 million to \$1 141 billion, an increase of 44%. This FTE request restores a portion of the FTE lost in the last ten years and is necessary to support sales initiatives crucial in reaching the \$298.5 million estimated FY 15 transfer goal.

NEW DECISION ITEM
RANK: _____ OF _____

| | | | |
|------------|-----------------------------|-------------|-------|
| Department | REVENUE | Budget Unit | 87212 |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | FTE INCREASE | DI# | |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The twelve FTE include:

| | |
|--|---|
| 2 Lottery Product Managers | 4 Lottery Sales Representatives |
| 2 Lottery Security Specialists | 1 Lottery Customer Service Representative |
| 1 ADA Compliance Specialist | 1 Game Accounting Specialist |
| 1 Retail Operations Licensing Representative | |

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| 100 - Personal Services | | | | | 420,132 | 12.0 | 420,132 | 12.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 420,132 | 12.0 | 420,132 | 12.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 420,132 | 12.0 | 420,132 | 12.0 | 0 |

NEW DECISION ITEM
RANK: _____ OF _____

| Department REVENUE | | Budget Unit 87212 | | | | | | | |
|--------------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division MISSOURI LOTTERY COMMISSION | | | | | | | | | |
| DI Name FTE INCREASE | | DI# | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| | | | | | | | 0 | | |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|---------------------------------------|------------|-------------|------------|-------------|------------------|--------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Lottery FTE Increase - 1860011 | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 52,920 | 2.00 | 0 | 0.00 |
| DISABILITY PROGRAM REP | 0 | 0.00 | 0 | 0.00 | 36,672 | 1.00 | 0 | 0.00 |
| LOTTERY CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 25,068 | 1.00 | 0 | 0.00 |
| LOTTERY SALES REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 127,200 | 4.00 | 0 | 0.00 |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 85,104 | 2.00 | 0 | 0.00 |
| LOTTERY MGR B1 | 0 | 0.00 | 0 | 0.00 | 93,168 | 2.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 420,132 | 12.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$420,132 | 12.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$420,132 | 12.00 | | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|--|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - PRIZES | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| LOTTERY ENTERPRISE | 152,910,227 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 |
| TOTAL - EE | 152,910,227 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 |
| TOTAL | 152,910,227 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 |
| Lottery Prizes Increase - 1860012 | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 51,000,000 | 0.00 | 51,000,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 51,000,000 | 0.00 | 51,000,000 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 51,000,000 | 0.00 | 51,000,000 | 0.00 |
| GRAND TOTAL | \$152,910,227 | 0.00 | \$102,000,000 | 0.00 | \$153,000,000 | 0.00 | \$153,000,000 | 0.00 |

1/22/14 6:34

im_disummary

CORE DECISION ITEM

| | | | |
|------------|-----------------------------|-------------|--------|
| Department | REVENUE | Budget Unit | 87213C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | PRIZES | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|-------|------------------------|---------|-------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 102,000,000 | 102,000,000 E |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 102,000,000 | 102,000,000 |

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| | FY 2015 Governor's Recommendation | | | |
|-------|-----------------------------------|---------|-------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 102,000,000 | 102,000,000 E |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 102,000,000 | 102,000,000 |

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

As this is a sales-related appropriation request, an "E" appropriation for prizes is requested so that the Lottery can continue to pay prizes if sales exceed customary levels.

3. PROGRAM LISTING (list programs included in this core funding)

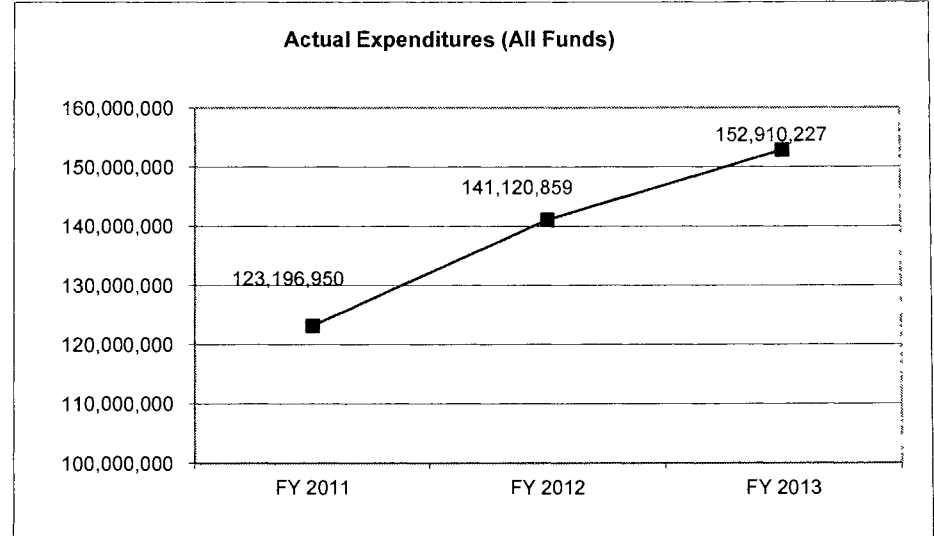
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87213C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | PRIZES | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. | |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|---|
| Appropriation (All Funds) | 125,000,000 | 141,200,000 | 152,910,227 | 102,000,000 | E |
| Less Reverted (All Funds) | 0 | 0 | 0 | N/A | |
| Budget Authority (All Funds) | 125,000,000 | 141,200,000 | 152,910,227 | N/A | |
| Actual Expenditures (All Funds) | 123,196,950 | 141,120,859 | 152,910,227 | N/A | |
| Unexpended (All Funds) | 1,803,050 | 79,141 | 0 | N/A | |
| Unexpended, by Fund: | | | | | |
| General Revenue | 0 | 0 | 0 | N/A | |
| Federal | 0 | 0 | 0 | N/A | |
| Other | 1,803,050 | 79,141 | 0 | N/A | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used when the actual prize payments exceed projections due to sales in excess of customary levels.

The "E" appropriation was exercised to increase the appropriation by an additional \$23,000,000 in FY11, \$39,200,000 in FY12 and \$50,910,227 in FY 13.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|-----------------|-------------|----------|----------|--------------------|--------------------|-------------|
| TAFP AFTER VETOES | | | | | | | |
| | EE | 0.00 | 0 | 0 | 102,000,000 | 102,000,000 | |
| | Total | 0.00 | 0 | 0 | 102,000,000 | 102,000,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | EE | 0.00 | 0 | 0 | 102,000,000 | 102,000,000 | |
| | Total | 0.00 | 0 | 0 | 102,000,000 | 102,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | EE | 0.00 | 0 | 0 | 102,000,000 | 102,000,000 | |
| | Total | 0.00 | 0 | 0 | 102,000,000 | 102,000,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-----------------------------|---------------|---------|---------------|---------|---------------|----------|---------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - PRIZES | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 152,910,227 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 |
| TOTAL - EE | 152,910,227 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 | 102,000,000 | 0.00 |
| GRAND TOTAL | \$152,910,227 | 0.00 | \$102,000,000 | 0.00 | \$102,000,000 | 0.00 | \$102,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$152,910,227 | 0.00 | \$102,000,000 | 0.00 | \$102,000,000 | 0.00 | \$102,000,000 | 0.00 |

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|--------------------------------------|-------------------|
| Department REVENUE | Budget Unit 87213 |
| Division MISSOURI LOTTERY COMMISSION | |
| DI Name PRIZES INCREASE | DI# |

1. AMOUNT OF REQUEST

| | FY 2015 Budget Request | | | |
|--------------|------------------------|----------|-------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 51,000,000 | 51,000,000 E |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 51,000,000 | 51,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| | FY 2015 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|-------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 51,000,000 | 51,000,000 E |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 51,000,000 | 51,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | |
|--|--|--|
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input checked="" type="checkbox"/> Cost to Continue |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement |
| <input type="checkbox"/> Pay Plan | <input type="checkbox"/> Other _____ | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This increase is requested to more accurately reflect anticipated spending.

As this is a sales-related appropriation request, an "E" appropriation for prizes is requested so that the Lottery can continue to pay prizes if sales exceed customary levels.

NEW DECISION ITEM
RANK: _____ OF _____

| | | | |
|------------|-----------------------------|-------------|-------|
| Department | REVENUE | Budget Unit | 87213 |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | PRIZES INCREASE | DI# | |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Increase requested approximates FY 13 actual prizes paid of \$153 million. Can utilize E if FY 15 exceeds FY 13.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
|-------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| | | | | | | | 0 | 0.0 | |
| | | | | | | | 0 | 0.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| 740 - Miscellaneous Expenses | | | | | 51,000,000 | | 51,000,000 | | |
| Total EE | 0 | | 0 | | 51,000,000 | | 51,000,000 | | 0 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 51,000,000 | 0.0 | 51,000,000 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
|-------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|

NEW DECISION ITEM
RANK: _____ OF _____

| | | | | | | | | | | | |
|--------------------------------------|--|-------------------|--|--|--|--|--|--|--|--|--|
| Department REVENUE | | Budget Unit 87213 | | | | | | | | | |
| Division MISSOURI LOTTERY COMMISSION | | | | | | | | | | | |
| DI Name PRIZES INCREASE | | DI# | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

NEW DECISION ITEM
RANK: _____ OF _____

| | |
|---|--------------------------|
| Department REVENUE | Budget Unit 87213 |
| Division MISSOURI LOTTERY COMMISSION | |
| DI Name PRIZES INCREASE | DI# |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Increase in transfers to the Lottery Proceeds Fund for public education.

6b. Provide an efficiency measure.

The Lottery's administrative costs are only 4.6 percent, one of the lowest in the industry

6c. Provide the number of clients/individuals served, if applicable.

5,000 retailers across the state.

6d. Provide a customer satisfaction measure, if available.

Increases in ticket sales reflect player satisfaction.

NEW DECISION ITEM

RANK: _____ OF _____

| | | | |
|------------|-----------------------------|-------------|-------|
| Department | REVENUE | Budget Unit | 87213 |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | PRIZES INCREASE | DI# | |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Continue the strategic planning process.
Monitor divisional operational plans.
Monitor sales force sales goals and retailer sales goals.
Implement creative player and retailer promotions.
Effective and efficient use of advertising dollars.

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|-----------------------------------|---------|---------|---------|---------|--------------|----------|--------------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - PRIZES | | | | | | | | |
| Lottery Prizes Increase - 1860012 | | | | | | | | |
| MISCELLANEOUS EXPENSES | 0 | 0.00 | 0 | 0.00 | 51,000,000 | 0.00 | 51,000,000 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 51,000,000 | 0.00 | 51,000,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$51,000,000 | 0.00 | \$51,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$51,000,000 | 0.00 | \$51,000,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | | | | | | | | |
|-----------------------------|---------------|---------|---------------|---------|---------------|----------|---------------|---------|
| Decision Item | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
| Budget Object Summary | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Fund | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION-TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| LOTTERY ENTERPRISE | 288,804,006 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 |
| TOTAL - TRF | 288,804,006 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 |
| TOTAL | 288,804,006 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 |
| GRAND TOTAL | \$288,804,006 | 0.00 | \$298,563,213 | 0.00 | \$298,563,213 | 0.00 | \$298,563,213 | 0.00 |

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87218C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER | | |

1. CORE FINANCIAL SUMMARY

| | FY 2015 Budget Request | | | |
|--------------|------------------------|----------|--------------------|--------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 298,563,213 | 298,563,213 |
| Total | 0 | 0 | 298,563,213 | 298,563,213 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

| | FY 2015 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|--------------------|--------------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 298,563,213 | 298,563,213 |
| Total | 0 | 0 | 298,563,213 | 298,563,213 |

FTE 0.00 0.00 0.00 0.00

| | | | | |
|--------------------|---|---|---|---|
| Est. Fringe | 0 | 0 | 0 | 0 |
|--------------------|---|---|---|---|

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service.

3. PROGRAM LISTING (list programs included in this core funding)

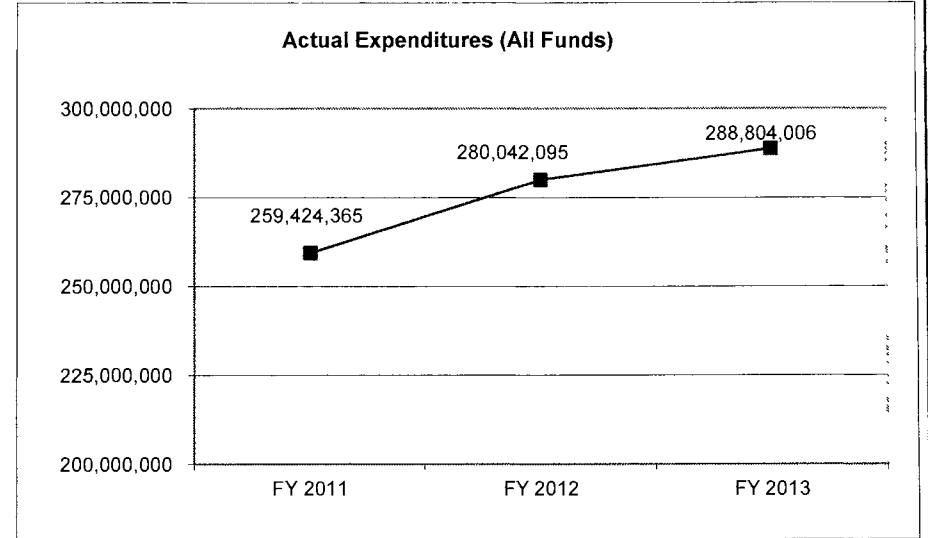
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

| | | | |
|------------|-----------------------------|-------------|--------|
| Department | REVENUE | Budget Unit | 87218C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER | | |

4. FINANCIAL HISTORY

| | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Current Yr. | |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|---|
| Appropriation (All Funds) | 259,500,000 | 287,172,000 | 288,804,006 | 298,563,213 | E |
| Less Reverted (All Funds) | 0 | 0 | 0 | N/A | |
| Budget Authority (All Funds) | 259,500,000 | 287,172,000 | 288,804,006 | N/A | |
| Actual Expenditures (All Funds) | 259,424,365 | 280,042,095 | 288,804,006 | N/A | |
| Unexpended (All Funds) | 75,635 | 7,129,905 | 0 | N/A | |
| Unexpended, by Fund: | | | | | |
| General Revenue | 0 | 0 | 0 | N/A | |
| Federal | 0 | 0 | 0 | N/A | |
| Other | 75,635 | 7,129,905 | 0 | N/A | |



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used when profits exceed projected levels.

The "E" appropriation was exercised to increase the appropriation by an additional \$500,000 in FY 11, \$20,000,000 in FY 12 and \$240,793 in FY 13.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
LOTTERY COMMISSION-TRANSFER**

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------|-------------|-----------|----------------|--------------------|--------------------|--------------------|
| TAFP AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 298,563,213 | 298,563,213 | |
| | Total | 0.00 | 0 | 0 | 298,563,213 | 298,563,213 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 298,563,213 | 298,563,213 | |
| | Total | 0.00 | 0 | 0 | 298,563,213 | 298,563,213 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 298,563,213 | 298,563,213 | |
| | Total | 0.00 | 0 | 0 | 298,563,213 | 298,563,213 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2013 | FY 2013 | FY 2014 | FY 2014 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |
|------------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION-TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 288,804,006 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 |
| TOTAL - TRF | 288,804,006 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 | 298,563,213 | 0.00 |
| GRAND TOTAL | \$288,804,006 | 0.00 | \$298,563,213 | 0.00 | \$298,563,213 | 0.00 | \$298,563,213 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$288,804,006 | 0.00 | \$298,563,213 | 0.00 | \$298,563,213 | 0.00 | \$298,563,213 | 0.00 |